

HURON COUNTY FINANCIAL CONDITION

Single Audit

January 1, 2010 Through December 31, 2010

Fiscal Year Audited Under GAGAS: 2010



GUEYE & ASSOCIATES, CPA

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Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Huron County prepared by Gueye & Associates, CPA, for the audit period January 1, 2010 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

September 12, 2011

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**HURON COUNTY FINANCIAL CONDITION
HURON COUNTY, OHIO**

December 31, 2010

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HURON COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Disbursements
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	BF-08-036-1	\$27,075
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	BF-09-036-1	1,335
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	BF-09-1BJ-1	11,466
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			39,876
Revolving Loan Programs	14.228	N/A	360
Home Investment Partnerships Program	14.239	BC-08-036-1	42,904
Home Investment Partnerships Program	14.239	BC-08-036-2	83,419
Home Investment Partnerships Program	14.239	BC-08-1BJ-1	12,429
Home Investment Partnerships Program	14.239	BC-08-1BJ-2	96,017
Total Home Investment Partnerships Program			234,769
Total U.S. Department of Housing and Urban Development			275,005
<u>U.S. Department of Agriculture</u>			
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - ARRA	10.561	G-1011-11-5059	20,578
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-5059	396,672
			417,250
<u>U.S. Department of Justice</u>			
<i>Passed Through Ohio Department of Youth Services:</i>			
<i>Passed Through the Office of Criminal Justice Services:</i>			
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	2009-JG-DG-D01-6432	25,793
			25,793
Crime Victim Assistance	16.575	VAGENE161T	71,145
Crime Victim Assistance	16.575	SAGENE161T	5,966
Total Crime Victim Assistance			77,111
Total U.S. Department of Justice			102,904
<u>U.S. Department of Transportation</u>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction - ARRA	20.205	N/A	208,590
Highway Planning and Construction	20.205	N/A	255,387
			463,977
<i>Passed Through the Federal Aviation Administration:</i>			
Airport Improvement Program	20.106	3-39-0062-0707	1,500
			1,500
<i>Passed Through Ohio Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	N/A	3,925
			3,925
Total U.S. Department of Transportation			469,402
<u>U.S. Department of Homeland Security</u>			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	2009-EP-E90061	53,830
Emergency Management Performance Grants	97.042	2010-EP-000003	63,820
Emergency Management Performance Grants	97.042	2008-EP-E90061	6,814
FY09 Interoperable Emergency Communications Grant Program	97.055	2009	38,234
			162,698
Homeland Security Grant Program Cluster:			
Homeland Security Grant Program	97.067	2007-GE-T7-0030	57,597
Homeland Security Grant Program	97.067	2008-GE-T8-0025	35,062
Total Homeland Security Grant Program Cluster			92,659
Total U.S. Department of Homeland Security			255,357
<u>U.S. Department of Education</u>			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027	6BSF	20,427
Total Special Education Cluster			20,427
Total U.S. Department of Education			20,427

(continued)

HURON COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Disbursements
<u>U.S. Department of Labor</u>			
<i>Passed Through Workforce Investment Act, Area 7:</i>			
Employment Service Cluster:			
Employment Service/Wagner-Peysner Funded Activities	17.207	N/A	15,626
WIA Disabled Veterans' Outreach Program (DVOP)	17.801	N/A	4,306
WIA Local Veterans' Employment Representative Program	17.804	N/A	202
Total Employment Service Cluster			20,134
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	N/A	92,677
WIA Adult Program - ARRA	17.258	N/A	153,648
WIA Youth Activities	17.259	N/A	202,050
WIA Youth Activities - ARRA	17.259	N/A	156,044
WIA Dislocated Workers	17.260	N/A	356,067
WIA Dislocated Workers - ARRA	17.260	N/A	479,298
Total Workforce Investment Act Cluster			1,439,784
Total U.S. Department of Labor			1,459,918
<u>U.S. Department of Health and Human Services</u>			
<i>Passed Through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Medical Assistance Program	93.778	N/A	155,492
Social Services Block Grant	93.667	N/A	28,327
			183,819
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	93.778	N/A	131,204
ARRA - Medical Assistance Program	93.778	N/A	19,689
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	210,258
			361,151
<i>Passed Through the Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services	93.958	N/A	43,000
Medical Assistance Program	93.778	N/A	707,360
ARRA Medical Assistance Program	93.778	N/A	96,071
Social Services Block Grant	93.667	N/A	35,195
Childcare and Development Block Grants	93.575	N/A	28,990
			910,616
<i>Passed Through the Department of Job and Family Services:</i>			
<i>Temporary Assistance for Needy Families Cluster:</i>			
Temporary Assistance for Needy Families	93.558	G-1011-11-5059	1,430,697
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	93.714	G-1011-11-5059	191,271
Total Temporary Assistance for Needy Families Cluster			1,621,968
Promoting Safe and Stable Family	93.556	G-1011-11-5059	96,873
Child Support Enforcement - ARRA	93.563	G-1011-11-5059	249,748
Foster Care Title IV-E	93.658	G-1011-11-5059	54,297
Adoption Assistance	93.659	G-1011-11-5059	193,184
Social Services Block Grant	93.667	G-1011-11-5059	757,157
Child Abuse and Neglect State Grants	93.669	G-1011-11-5059	2,185
Chafee Foster Care Independence Program	93.674	G-1011-11-5059	12,271
Medical Assistance Program	93.778	G-1011-11-5059	446,029
			1,811,744
Child Care Development Fund Cluster:			
Child Care and Development Block Grant	93.575	G-1011-11-5059	3,420
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5059	115,416
Total Child Care Development Fund Cluster			118,836
Total U.S. Department of Health and Human Services			5,008,134
<u>U.S. Department of Election Assistance Commission</u>			
<i>Passed Through State of Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	90.401	N/A	455
Total Federal Awards Expenditures			\$8,008,852

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

HURON COUNTY, OHIO

**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is the summary of the activity of the County's federal award programs. The schedule was prepared on the cash basis of accounting.

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.

Beginning Loan Recievable as of January 1, 2010	\$ 232,954
Loans made	-
Loans principal repaid on loans prior to 2010	<u>(10,630)</u>
Ending loans receivable balance as of December 31, 2010	222,324
Cash balance on hand in the revolving loan fund as of December 31, 2010	241,236
Interest subsidies and administrative costs expended during 2010	<u>360</u>
Total value of RLP portion of CDBG 14.228	241,596
Other Grants administered through the 14.228 program	39,876
Total CDBG 14.228 Program	<u>\$ 503,796</u>

NOTE C- TRANSFER BETWEEN FEDERAL PROGRAMS

During 2010, the County made allowable transfers of \$565,468 from the Temporary Assistance for Needy Families (93.558) program to the Social Services Block Grant (93.667) program. The amount reported for the Temporary Assistance for Needy Families program on the Supplementary Schedule excludes the amount transferred to the Social Services Block Grant program. The amount transferred to the Social Services Block Grant program is included in the federal program expenditures for these programs. The following table shows the gross amount drawn for the Temporary Assistance for Needy Families program during 2010 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,430,697
Social Services Block Grant	<u>(565,468)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,996,165</u>

HURON COUNTY, OHIO

**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010**

NOTE D- CHILD CARE CLUSTER ODJFS ADJUSTMENTS

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Huron County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

Child Care Cluster	CFDA #	Pass through #	2009 Federal Expenditures Reported	July 2010 Adjustment	Adjusted 2009 Federal Expenditures Reported
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5059	\$799,484	(\$156,303)	\$643,181
Total			\$799,484	(\$156,303)	\$643,181



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*

Board of County Commissioners
Huron County, Ohio
180 Milan Avenue, Suite 7
Norwalk, OH 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, 2010, which collectively comprise the County's basic financial statement, and have issued our report thereon dated August 15, 2011. 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 the Comptroller General of the United States' *Government Auditing Standards*.

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 audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

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

Board of County Commissioners

Huron County

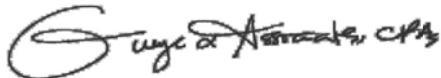
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Page 2

Compliance and Other Matters

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

We intend this report solely for the information and use of management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in black ink, appearing to read "Suzanne A. ... CPA".

August 15, 2011



**Report on Compliance with Requirements That Could Have a Direct and Material
Effect on Each Major Program and on Internal Control Over Compliance
In Accordance With OMB Circular A-133**

Board of County Commissioners
Huron County, Ohio
180 Milan Avenue, Suite 7
Norwalk, OH 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 could directly and materially affect each of its major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 included in the Comptroller General of the United States' *Government Auditing Standards*; 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 reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Huron County complied, in all material respects, with the requirements referred to above that could directly or materially affect each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Internal Control Over Compliance (Continued)

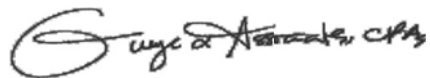
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, 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 also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Huron County as of and for the year ended December 31, 2010, and have issued our report thereon dated August 15, 2011. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying schedule of expenditure of federal awards provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of management, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



August 15, 2011

HURON COUNTY, OHIO
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 2010

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified for all Major Programs
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	<p><u>Highway Planning and Construction Cluster:</u> Highway Planning and Construction CFDA # 20.205, ARRA Highway Planning and Construction CFDA # 20.205.</p> <p><u>Workforce Investment Act Cluster:</u> WIA – Adult, CFDA# 17.258, ARRA – WIA-Adult CFDA#17.258, WIA – Youth, CFDA# 17.259, ARRA – WIA-Youth, CFDA# 17.259, WIA – Dislocated Worker, CFDA# 17.260, ARRA – WIA Dislocated Worker, CFDA 17.260</p> <p><u>Temporary Assistance for Needy Families Cluster:</u> Temporary Assistance for Needy Families CFDA# 93.558, ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families (State Programs) CFDA # 93.714</p> <p><u>Medicaid Cluster:</u> Medical Assistance Program CFDA # 93.778, ARRA Medical Assistance Program CFDA # 93.778</p>
(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, OHIO
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 2010

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

4. SUMMARY OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

None

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Huron County Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING DECEMBER 31, 2010

Prepared By:
Roland Tkach, Huron County Auditor

HURON COUNTY, OHIO
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2010

Roland Tkach,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Megan Bursley
Account Clerk

Dennis Stieber
Account Clerk

Elizabeth Osborn
Account Clerk

INTRODUCTORY



SECTION

Huron County, Ohio
Comprehensive Annual Financial Report
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For the Year Ended December 31, 2010

INTRODUCTORY SECTION

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Comprehensive Annual Financial Report
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ROLAND TKACH
HURON COUNTY AUDITOR



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MOBILE HOMES
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PERSONAL PROPERTY
(419) 668-8464

REAL ESTATE TAXATION
(419) 668-8464

WEIGHTS AND MEASURES
(419) 668-4304

FAX (419) 663-6948

Cwi wuv37, 2011

To the Citizens of Huron County
And to the Board of County Commissioners:

As Auditor of Huron County, I am pleased to present to you the Comprehensive Annual Financial Report (CAFR) for Huron County for the year ended December 31, 2010.

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

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

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

The County

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

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

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

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

Reporting Entity and Services

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

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

Economic Condition and Outlook

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

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

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

Major County Initiatives

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

Mercy Hospital in the City of Willard is constructing a new \$40 million facility. This project has been a big boost in the local economy bringing with it a positive attitude for the future of this southern Huron County city. Willard is the home of three of the top five employers in the county. The MTD Company, where they manufacture snow blowers and lawn mowers, hired 110 new full time employees in 2010. The Pepperidge Farms plant had steady growth of sales in their product lines of cookies and goldfish crackers. The large scale printer, R.R. Donnelley, saw a small decline in the workforce as the printing industry is evolving in the world of electronics.

One of the many highlights in the City of Norwalk came in the form of an award to a local business in 2010. Schild's IGA Market Place received the Pinnacle Award for the Best Independent Operator in the State of Ohio. Over the past 5 years, the Schild family has expanded their business in many phases with building additions and new product lines. This award brings to light all their hard work and investment in Norwalk. Genesis Baking Company announced in 2010 they would be adding another 20,000 square feet of space for a new baking line. This was their third expansion in the last 15 months. This project will invest another \$8 million in their Norwalk facility. New Horizons Baking Company received a \$1 million Ohio Department of Development Grant targeting industry efficiency of which the company supplied a 70% match. Janesville Acoustics launched several new programs in 2010 and will be adding a new production line in 2011 to produce carpet floors for the Chevrolet Malibu.

The citizens of Bellevue in November, 2009 passed a 4.90 mill bond levy to build two new school campuses, a new middle school and a new grade school. Project planning was finished in 2010 with construction starting in 2011 and a completion date of August, 2012. These projects are a major investment in the future of the city's youth and will bring new construction jobs to the local economy. Autoplas, Inc., a division of the Windsor Mold Group, announced they will be investing \$2 million in their Bellevue plant on Goodrich Road. Janotta & Herner Inc., a local design build contractor from Monroeville was awarded the contract to build a 30,000 square foot expansion of the current plant. Autoplas is a full service automotive supplier with injection molding, painting and assembly capabilities.

Long-term Financial Planning

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

Accounting System

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

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

Internal Control

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

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

Budgetary Controls and Financial Policies

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

The Commissioners adopted the County's 2010 operating budget in late December 2009. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved after the Auditor certifies the sufficiency of appropriation and availability of funds. Transfers of cash between funds require the Commis-

sioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in Note B of the notes to the basic financial statements.

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

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

Independent Audit

Included in the report on pages 1 and 2 is an unqualified report of independent auditors rendered by Gueye & Associates with respect to the basic financial statements of the County as of and for the year ended December 31, 2010. As part of the annual preparation of the CAFR, the County subjects the basic financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal controls over financial and operational systems.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Huron County, Ohio for its CAFR for the year ended December 31, 2009. 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 2010 CAFR for Huron County represents the 20th successive report of its type for Huron County. The publication of this report represents an important achievement in providing significantly enhanced financial information and accountability to the citizens of Huron County, its elected officials, County management and investors. This report continues the aggressive program to improve the County's overall financial accounting and reporting capabilities and the continuation of the level of professionalism the Huron County Auditor's Office has worked to attain.

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

Sincerely,

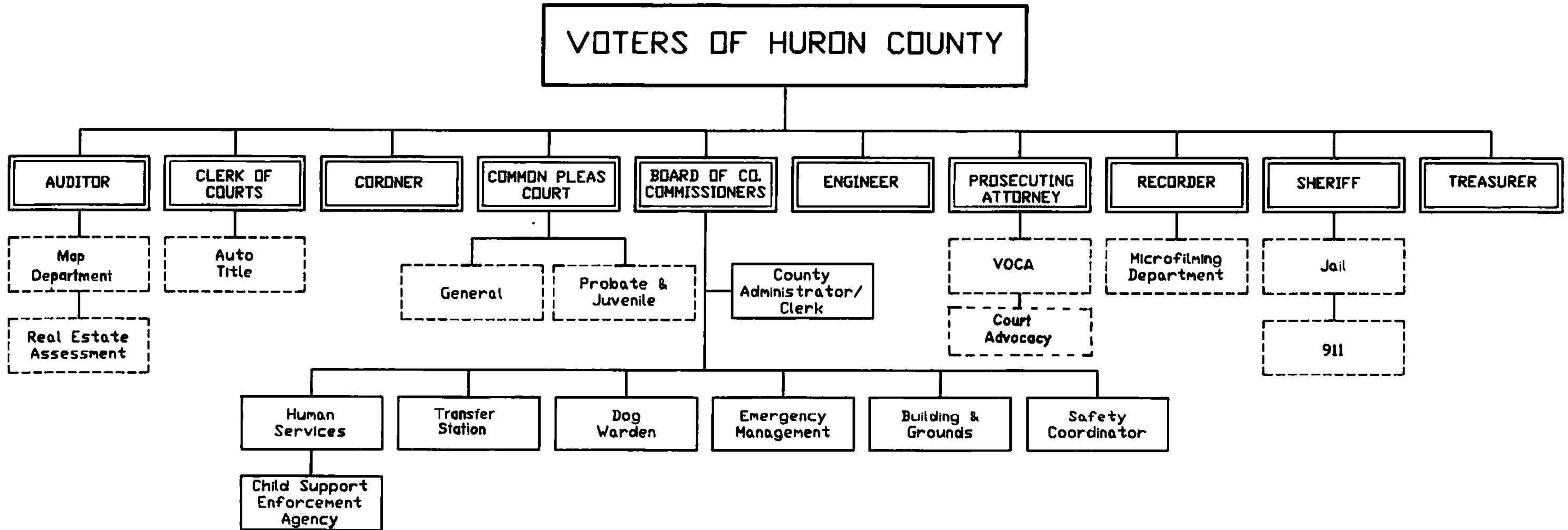


ROLAND TKACH
Huron County Auditor

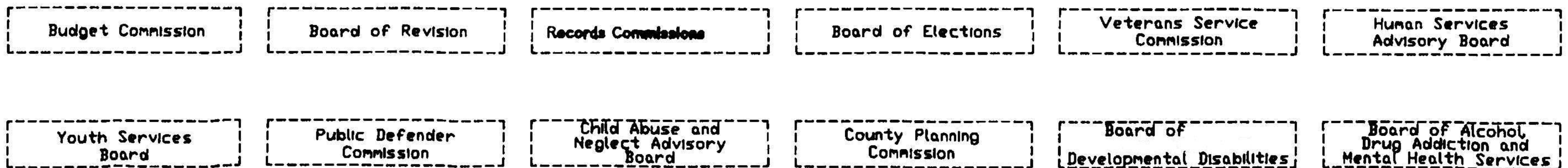
**Huron County, Ohio
List of Elected Officials
December 31, 2010**

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

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY BOARDS AND COMMISSIONS



ELECTED OFFICIALS

COUNTY AGENCIES

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, 2009

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.



President

Executive Director

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FINANCIAL



SECTION

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Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

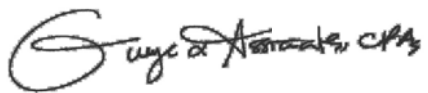
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Huron County, as of December 31, 2010, and the respective changes in financial position, and cash flows, where applicable thereof, and the respective budgetary comparison for the General Fund, Board of Development Disabilities Fund, Job and Family Services Fund and Motor Vehicle Gas Tax Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2011, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include the Management's Discussion and Analysis, on pages 3 through 9, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

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

A handwritten signature in black ink, reading "Guy D. Hancock, CPA". The signature is written in a cursive style with a large initial "G".

August 15, 2011

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(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, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, the basic financial statements, and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2010 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2010 by \$48,832,490 (net assets).
- The County's total net assets increased by \$2,697,804, which is approximately 5.8% of the net assets at the beginning of the year 2010.
- At the end of 2010, the County's governmental funds reported a combined ending fund balance of \$16,882,328, an increase of \$2,464,956 from the prior year. Of this amount, \$15,496,895 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.

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

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

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

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

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

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

Fund Financial Statements

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

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

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

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

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

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

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found starting on page 50 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 \$48,832,490 in governmental activities and assets exceeded liabilities by \$51,245 in business type activities as of December 31, 2010. By far, the largest portion of the County's net assets (62.8%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt (net of any unspent proceeds) used to acquire those capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (31.4%) represents resources that are subject to restrictions on how they can be used.

Table 1
Net Assets

	Governmental Activities 2010	Business- Type Activities 2010	Total 2010	Governmental Activities 2009	Business- Type Activities 2009*	Total 2009
Assets						
Current and other assets	\$28,082,749	\$1,026,021	\$29,108,770	\$25,855,480	\$451,917	\$26,307,397
Capital assets, net	\$38,162,354	\$2,486,105	\$40,648,459	38,494,745	2,621,641	41,116,386
Total Assets	\$66,245,103	\$3,512,126	\$69,757,229	64,350,225	3,073,558	67,423,783
Liabilities						
Current and other liabilities	\$7,545,426	\$172,386	\$7,717,812	8,047,147	239,127	8,286,274
Long-term liabilities due within one year	\$757,791	\$170,601	\$928,392	709,399	95,446	804,845
Long-term liabilities due in more than one year	\$9,109,396	\$3,117,894	\$12,227,290	9,186,980	2,959,753	12,146,733
Total Liabilities	\$17,412,613	\$3,460,881	\$20,873,494	17,943,526	3,294,326	21,237,852
Net Assets						
Invested in capital assets, net of debt	\$30,686,354	\$2,403,484	\$33,089,838	30,380,771	2,520,897	32,901,668
Restricted	\$15,356,901	\$0	\$15,356,901	12,897,768	0	12,897,768
Unrestricted (deficit)	\$2,789,235	(2,352,239)	\$436,996	3,128,160	(2,741,665)	386,495
Total Net Assets	\$48,832,490	\$51,245	\$48,883,735	\$46,406,699	(\$220,768)	\$46,185,931

*Certain reclassifications were made for consistency in classification between years.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

Current and other assets increased \$2,801,373 due mainly to an increase in cash and investments. Cash and investments increased primarily as the result of revenues in excess of expenses which provided accumulated funds in excess of monies expended. Capital assets decreased \$467,927 primarily as a result of depreciation in excess of additions acquired during the year. Current and other liabilities decreased \$568,462 due mainly to decreases in accounts payable and unearned revenue, which was only partially offset by an increase in payroll-related liabilities and claims payable. Total long-term liabilities decreased \$204,104 due mainly to principal payments, which was only partially offset by increases in compensated absence balances.

Table 2 provides a summary of the changes in net assets for the year ended December 31, 2010 compared with the year ended December 31, 2009.

Table 2
Changes in Net Assets

	2010			2009		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
Program Revenues:						
Charges for services	\$4,800,635	2,204,654	\$7,005,289	\$3,786,102	\$2,254,640	\$6,040,742
Operating grants and contributions	19,852,818	0	19,852,818	23,756,638	0	23,756,638
Capital grants and contributions	928,801	0	928,801	242,654	0	242,654
General Revenues:						
Taxes	12,897,444	0	12,897,444	13,519,634	0	13,519,634
Intergovernmental	2,737,466	0	2,737,466	1,577,459	0	1,577,459
Investment income	175,765	0	175,765	309,048	0	309,048
Other	1,441,806	37,375	1,479,181	1,696,782	19,566	1,716,348
Total Revenues	\$42,834,735	\$2,242,029	\$45,076,764	44,888,317	2,274,206	47,162,523

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

Table 2
Changes in Net Assets

Program Expenses	Governmental Activities 2010	Business- Type Activities 2010	Total 2010	Governmental Activities 2009	Business- Type Activities 2009	Total 2009
General Government:						
Legislative and executive	\$6,113,712	\$0	\$6,113,712	\$6,313,959	\$0	\$6,313,959
Judicial	1,921,573	0	1,921,573	1,749,262	0	1,749,262
Public safety	5,836,107	0	5,836,107	5,357,950	0	5,357,950
Public works	5,495,315	0	5,495,315	5,618,844	0	5,618,844
Health	9,486,878	0	9,486,878	10,148,961	0	10,148,961
Human services	10,885,450	0	10,885,450	13,582,530	0	13,582,530
Miscellaneous	286,800	0	286,800	322,689	0	322,689
Interest and fiscal charges	383,109	0	383,109	401,469	0	401,469
Landfill	0	1,970,016	1,970,016	0	2,086,995	2,086,995
<i>Total Expenses</i>	<u>40,408,944</u>	<u>1,970,016</u>	<u>42,378,960</u>	<u>43,495,664</u>	<u>2,086,995</u>	<u>45,582,659</u>
Increase (decrease) in net assets before transfers	2,425,791	272,013	2,697,804	1,392,653	187,211	1,579,864
Transfers	0	0	0	(75,000)	75,000	0
Increase (decrease) in net assets	2,425,791	272,013	2,697,804	1,317,653	262,211	1,579,864
Net Assets, January 1	46,406,699	(220,768)	46,185,931	45,089,046	(482,979)	44,606,067
Net Assets, December 31	<u>\$48,832,490</u>	<u>\$51,245</u>	<u>\$48,883,735</u>	<u>\$46,406,699</u>	<u>(\$220,768)</u>	<u>\$46,185,931</u>

Governmental Activities

The County financial position increased \$2,425,791 for governmental activities. Human services accounted for \$10,885,450 of the \$40,408,944 total expenses for governmental activities or 27% of total expenses. The next largest programs are health and legislative and executive, accounting for \$9,486,878 and \$6,113,712, respectively, which represents 23.5% and 15.1%, respectively, of total governmental expenses. Human services decreased as a direct result of decreased funding for Job and Family Services programs. The health expenses decreased as a direct result of the reduction of some health-related programs and for less contractual services for children's services programs.

Tax revenue accounts for \$12,897,444 of the \$42,834,735 total revenue for governmental activity, or 30.1% of total governmental revenues. The decrease in tax revenue is primarily due to a decrease for tangible personal property taxes. Operating grants and contributions was the largest program revenue accounting for \$19,852,818, or 46.3% of total governmental revenue. These revenues decreased mainly as a result of decreased funding for Job and Family Services programs and health related programs. The increase in unrestricted intergovernmental revenues is primarily due to increased reimbursements from the state for personal property tax reimbursements.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

The County's direct charges to users of governmental services made up \$4,800,635 or 11.2% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. These revenues increased from 2009 due mainly to increased reimbursements received within the Motor Vehicle and Gas Tax Fund. Capital grants and contributions increased as a result of additional grants received for capital improvements.

Business-Type Activities

The net assets for the business-type activities for the County increased by \$272,013 for the year ended 2010. The major revenue source was charges for services of \$2,204,654.

Financial Analysis of the County's Funds

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year. The General Fund is the chief operating fund of the County. At the end of the current year, unreserved fund balance of the General Fund was \$2,854,335, while total fund balance reached \$3,028,628. 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 24.6% to total General Fund expenditures, while total fund balance represents 26.2% of that same amount.

The fund balance of the County's General Fund increased by \$638,156 during the 2010. The primary reason for the increase was due increased intergovernmental revenues and certain other revenues which exceeded the increase in expenditures.

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

The fund balance of the Board of Mental Retardation decreased \$258,663 to \$464,672. The decrease is due primarily to an increase in expenditures which exceeded the increase in revenues.

The fund balance of Job and Family Services decreased \$123,131 to \$752,474. The decrease is due to a large decrease in intergovernmental revenue which was partially offset by a large decrease in expenditures.

The fund balance of Motor Vehicle and Gas Tax increased \$4,291 to \$2,441,125 due to a reduction in expenditures for maintenance and repair of roads and bridges from 2009.

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

Net assets of the Landfill Fund at the end of the year amounted to \$51,245. Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

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 intergovernmental and miscellaneous revenue beyond the final estimates, which were partially offset by lower than anticipated investment earnings. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive and judicial.

Capital Assets and Debt Administration

Capital assets. The County's capital assets for its governmental and business type activities as of December 31, 2010 amounts to \$40,648,459 (net of accumulated depreciation). These capital assets include land, land improvements, building structures and improvements, furniture, fixtures equipment and infrastructure.

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

Long-term debt. At the end of the current year, the County had total bonded debt outstanding of \$7,986,000 which is backed by the full faith and credit of the government.

The County's total debt decreased slightly during the current year as a result of debt service principal payments during 2010. There were two bond issues during 2010.

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 \$22.3 million.

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

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 13.80%, which is lower than the rate a year ago. The state average unemployment rate was 11.00% and the national average was 9.50%.

Inflationary trends in the region compare unfavorably to nation indices.

These factors were considered in preparing the County's budget for the 2011 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, 2010

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
Assets:				
Equity in pooled cash and investments	\$16,794,551	\$822,925	\$17,617,476	\$22,757
Cash and cash equivalents with fiscal agents	12,974	0	12,974	0
Receivables (net of allowance for uncollectibles)				
Taxes	6,646,827	0	6,646,827	0
Accounts	156,874	194,262	351,136	0
Special assessments	29,986	0	29,986	0
Accrued interest	31,640	0	31,640	0
Loans	222,324	0	222,324	0
Due from other governments	3,406,929	0	3,406,929	0
Prepaid expenses	129,189	0	129,189	0
Materials and supplies inventory	575,555	8,834	584,389	0
Unamortized bond issuance costs	75,900	0	75,900	0
Capital assets not being depreciated	1,717,352	307,678	2,025,030	0
Capital assets being depreciated (net of accumulated depreciation)	36,445,002	2,178,427	38,623,429	0
<i>Total assets</i>	66,245,103	3,512,126	69,757,229	22,757
Liabilities:				
Accounts payable	1,228,566	154,688	1,383,254	0
Accrued wages and benefits	497,356	11,271	508,627	0
Due to other governments	317,549	6,427	323,976	0
Matured compensated absences	44,656	0	44,656	0
Claims payable	445,126	0	445,126	0
Accrued interest payable	29,505	0	29,505	0
Unearned revenue	4,982,668	0	4,982,668	0
Long-term liabilities				
Due within one year	757,791	170,601	928,392	0
Due in more than one year	9,109,396	3,117,894	12,227,290	0
<i>Total liabilities</i>	17,412,613	3,460,881	20,873,494	0
Net Assets:				
Invested in capital assets, net of related debt	30,686,354	2,403,484	33,089,838	0
Restricted for:				
Board of developmental disabilities	634,782	0	634,782	0
Child support	844,863	0	844,863	0
Real estate	425,794	0	425,794	0
EMA	338,991	0	338,991	0
Muney Road	486,438	0	486,438	0
911 equipment	361,966	0	361,966	0
MRDD residential	1,211,725	0	1,211,725	0
Job and family services	524,719	0	524,719	0
Motor vehicle and gas tax	3,658,486	0	3,658,486	0
Mental health	1,559,520	0	1,559,520	0
Children's services	1,096,317	0	1,096,317	0
Felony delinquent care and custody	38,931	0	38,931	0
Huron County revolving loan	463,560	0	463,560	0
Other purposes	3,296,862	0	3,296,862	0
Capital projects	413,947	0	413,947	0
Unrestricted (deficit)	2,789,235	(2,352,239)	436,996	22,757
<i>Total net assets</i>	\$48,832,490	\$51,245	\$48,883,735	\$22,757

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

Huron County, Ohio
Statement of Activities
For the Year Ended December 31, 2010

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government -				
Legislative and executive	\$6,113,712	\$1,732,458	\$35,781	\$89,440
Judicial	1,921,573	434,961	138,267	0
Public safety	5,836,107	972,275	744,861	66,000
Public works	5,495,315	368,871	5,180,358	683,065
Health	9,486,878	243,334	5,078,268	90,296
Human services	10,885,450	1,011,772	8,675,283	
Miscellaneous	286,800	36,964	0	0
Interest and fiscal charges	383,109	0	0	0
Total governmental activities	<u>40,408,944</u>	<u>4,800,635</u>	<u>19,852,818</u>	<u>928,801</u>
Business-type activities:				
Landfill	1,970,016	2,204,654	0	0
Total business-type activities	<u>1,970,016</u>	<u>2,204,654</u>	<u>0</u>	<u>0</u>
Total primary government	<u>\$42,378,960</u>	<u>\$7,005,289</u>	<u>\$19,852,818</u>	<u>\$928,801</u>
Component unit:				
Airport	\$143,400	\$136,581	\$5,000	\$0
Total component unit	<u>\$143,400</u>	<u>\$136,581</u>	<u>\$5,000</u>	<u>\$0</u>

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

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

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
(\$4,256,033)	\$0	(\$4,256,033)	\$0
(1,348,345)	0	(1,348,345)	0
(4,052,971)	0	(4,052,971)	0
736,979	0	736,979	0
(4,074,980)	0	(4,074,980)	0
(1,198,395)	0	(1,198,395)	0
(249,836)	0	(249,836)	0
(383,109)	0	(383,109)	0
(14,826,690)	0	(14,826,690)	0
0	234,638	234,638	0
0	234,638	234,638	0
(14,826,690)	234,638	(14,592,052)	0
			(1,819)
			(1,819)
1,781,033	0	1,781,033	0
3,004,634	0	3,004,634	0
101,401	0	101,401	0
412,013	0	412,013	0
7,598,363	0	7,598,363	0
2,737,466	0	2,737,466	0
175,765	0	175,765	0
1,441,806	37,375	1,479,181	0
17,252,481	37,375	17,289,856	0
2,425,791	272,013	2,697,804	(1,819)
46,406,699	(220,768)	46,185,931	24,576
\$48,832,490	\$51,245	\$48,883,735	\$22,757

**Huron County, Ohio
Balance Sheet
Governmental Funds
December 31, 2010**

	General Fund	Board of Developmental Disabilities	Job and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets:						
Equity in pooled cash and investments	\$1,957,766	\$719,805	\$879,988	\$1,331,088	\$10,433,476	\$15,322,123
Cash and cash equivalents with fiscal agents	0	0	0	0	12,974	12,974
Receivables (net of allowances for uncollectibles)						
Taxes	2,850,430	3,027,407	0	0	756,606	6,634,443
Accounts	53,732	5,307	0	4,892	92,943	156,874
Special assessments	0	0	0	0	29,986	29,986
Accrued interest receivable	31,640	0	0	0	0	31,640
Loans	0	0	0	0	222,324	222,324
Due from other governments	567,136	235,064	92,658	2,260,609	263,846	3,419,313
Prepaid expenses	129,189	0	0	0	0	129,189
Materials and supplies inventory	793	0	0	574,208	554	575,555
<i>Total assets</i>	<u>\$5,590,686</u>	<u>\$3,987,583</u>	<u>\$972,646</u>	<u>\$4,170,797</u>	<u>\$11,812,709</u>	<u>\$26,534,421</u>
Liabilities and Fund Balances:						
Liabilities:						
Accounts payable	\$240,325	\$130,322	\$51,029	\$126,699	\$679,165	\$1,227,540
Due to other governments	136,436	50,753	52,906	35,767	41,687	317,549
Accrued wages and benefits	185,728	80,332	91,915	62,811	76,570	497,356
Matured compensated absences	3,887	16,447	24,322	0	0	44,656
Deferred revenue	1,995,682	3,245,057	0	1,504,395	819,858	7,564,992
<i>Total liabilities</i>	<u>2,562,058</u>	<u>3,522,911</u>	<u>220,172</u>	<u>1,729,672</u>	<u>1,617,280</u>	<u>9,652,093</u>
Fund Balances:						
Fund Balances:						
Reserved-						
Reserved for encumbrances	44,311	151,743	107,082	27,566	127,663	458,365
Reserved for loans	0	0	0	0	222,324	222,324
Reserved for prepayments	129,189	0	0	0	0	129,189
Reserved for inventory	793	0	0	574,208	554	575,555
Unreserved-						
General fund	2,854,335	0	0	0	0	2,854,335
Special revenue funds	0	312,929	645,392	1,839,351	8,921,613	11,719,285
Capital project funds	0	0	0	0	923,275	923,275
<i>Total fund balances</i>	<u>3,028,628</u>	<u>464,672</u>	<u>752,474</u>	<u>2,441,125</u>	<u>10,195,429</u>	<u>16,882,328</u>
<i>Total liabilities and fund balances</i>	<u>\$5,590,686</u>	<u>\$3,987,583</u>	<u>\$972,646</u>	<u>\$4,170,797</u>	<u>\$11,812,709</u>	<u>\$26,534,421</u>

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

Huron County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2010

Total Governmental Fund Balances		\$16,882,328
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.		38,162,354
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. Deferred charges in governmental activities are not financial resources and therefore are not reported in the funds.		
Taxes	432,682	
Intergovernmental	2,143,933	
Special Assessments	5,709	
Unamortized Issuance Costs	75,900	
Total		2,658,224
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.		1,026,276
Long-term liabilities, including bonds and the long-term portion of compensated absences are not due and payable in the current period and are not reported in the funds.		
Accrued Interest Payable	(29,505)	
Energy Conservation Bonds Payable	(1,916,000)	
Human Services Building Bonds Payable	(1,875,000)	
Compensated Absences	(1,881,187)	
County Building Bonds Payable	(305,000)	
General Obligation Bonds	(520,000)	
Correctional Facility Refunding Bonds Payable	(2,120,000)	
Various Purpose Improvement Bonds Payable	(1,250,000)	
Total		(9,896,692)
Net Assets of Governmental Activities		\$48,832,490

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General Fund	Board of Developmental Disabilities	Job and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$9,370,392	\$2,987,484	\$0	\$0	\$509,126	\$12,867,002
Charges for services	1,262,339	44,290	707,208	167,187	1,935,005	4,116,029
Licenses and permits	3,297	0	0	0	0	3,297
Special assessments	0	0	0	0	147,358	147,358
Fines and forfeitures	259,433	0	0	54,419	220,227	534,079
Intergovernmental revenue	1,891,151	1,532,320	4,591,692	5,165,245	10,373,756	23,554,164
Investment earnings	166,267	0	0	4,555	3,683	174,505
Miscellaneous revenue	341,752	277,127	111,432	186,416	525,079	1,441,806
<i>Total revenues</i>	<u>13,294,631</u>	<u>4,841,221</u>	<u>5,410,332</u>	<u>5,577,822</u>	<u>13,714,234</u>	<u>42,838,240</u>
Expenditures:						
Current:						
General government-						
Legislative and executive	4,481,974	0	0	0	1,067,485	5,549,459
Judicial	1,758,571	0	0	0	136,798	1,895,369
Public safety	4,155,659	0	0	0	1,303,086	5,458,745
Public works	263	0	0	5,573,531	867,674	6,441,468
Health	119,380	4,924,884	0	0	4,523,831	9,568,095
Human services	728,997	0	5,639,850	0	4,038,640	10,407,487
Miscellaneous	275,350	0	0	0	11,450	286,800
Capital outlay	58,494	0	0	0	206,117	264,611
Debt service:						
Principal retirement	0	0	0	0	635,000	635,000
Interest and fiscal charges	0	0	0	0	376,250	376,250
Bond issuance costs	0	0	0	0	10,000	10,000
<i>Total expenditures</i>	<u>11,578,688</u>	<u>4,924,884</u>	<u>5,639,850</u>	<u>5,573,531</u>	<u>13,176,331</u>	<u>40,893,284</u>
<i>Excess of revenues over (under) expenditures</i>	1,715,943	(83,663)	(229,518)	4,291	537,903	1,944,956
Other financing sources (uses):						
Issuance of general obligation bonds	0	0	0	0	520,000	520,000
Transfers in	65,000	0	211,762	0	1,211,400	1,488,162
Transfers out	(1,142,787)	(175,000)	(105,375)	0	(65,000)	(1,488,162)
<i>Total other financing sources (uses)</i>	<u>(1,077,787)</u>	<u>(175,000)</u>	<u>106,387</u>	<u>0</u>	<u>1,666,400</u>	<u>520,000</u>
Net change in fund balance	638,156	(258,663)	(123,131)	4,291	2,204,303	2,464,956
Fund balance, January 1	2,390,472	723,335	875,605	2,436,834	7,991,126	14,417,372
Fund balance, December 31	<u>\$3,028,628</u>	<u>\$464,672</u>	<u>\$752,474</u>	<u>\$2,441,125</u>	<u>\$10,195,429</u>	<u>\$16,882,328</u>

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

Huron County, Ohio
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2010

Net Change in Fund Balances - Total Governmental Funds		\$2,464,956
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>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.</p>		
Capital Asset Additions	2,713,206	
Current Year Depreciation	<u>(2,561,257)</u>	
Total		151,949
<p>Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets.</p>		
Loss on Disposal of Capital Assets	<u>(484,340)</u>	
Total		(484,340)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Taxes	30,442	
Intergovernmental	(35,079)	
Miscellaneous	0	
Special Assessments	<u>(128)</u>	
Total		(4,765)
<p>The issuance of bonds 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.</p>		
		(520,000)
<p>Bond issuance costs are expenditures in the governmental funds, but these costs are allocated over the life of the issued bonds in the statement of activities</p>		
		10,000
<p>Repayments of bond principal are expenditures in the governmental funds, but the repayments reduce liabilities in the statement of net assets and do not result in expenses in the statement of activities.</p>		
		635,000
<p>The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net expense of the internal service fund is allocated among the governmental activities.</p>		
		265,658
<p>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.</p>		
Amortized Issuance Costs	(8,733)	
Increase in Compensated Absences	(85,808)	
Accrued interest	<u>1,874</u>	
Total		<u>(92,667)</u>
Net Change in Net Assets of Governmental Activities		<u><u>\$2,425,791</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
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$8,433,103	\$8,150,703	\$9,267,339	\$1,116,636
Charges for services	1,246,330	1,182,630	1,265,841	83,211
Licenses and permits	2,900	2,900	3,297	397
Fines and forfeitures	272,000	259,000	256,827	(2,173)
Intergovernmental revenue	1,823,681	1,826,681	1,877,073	50,392
Investment earnings	150,000	207,000	221,240	14,240
Miscellaneous revenue	146,333	224,221	267,253	43,032
Total revenues	<u>12,074,347</u>	<u>11,853,135</u>	<u>13,158,870</u>	<u>1,305,735</u>
Expenditures:				
Current:				
General government-				
Legislative and executive	1,156,732	4,497,884	4,416,108	81,776
Judicial	504,014	1,808,729	1,733,534	75,195
Public safety	1,120,307	4,234,598	4,181,189	53,409
Public works	213	849	222	627
Health	30,889	119,420	119,380	40
Human services	196,750	773,500	731,411	42,089
Miscellaneous	69,000	282,350	275,350	7,000
Capital outlay	20,000	59,785	58,494	1,291
Total expenditures	<u>3,097,905</u>	<u>11,777,115</u>	<u>11,515,688</u>	<u>261,427</u>
Deficiency of revenues under expenditures	8,976,442	76,020	1,643,182	1,567,162
Other financing sources (uses):				
Transfers in	60,000	60,000	65,000	5,000
Transfers out	(687,023)	(1,146,092)	(1,142,787)	3,305
Deficiency of revenues and other financing sources under expenditures and other uses	8,349,419	(1,010,072)	565,395	1,575,467
Fund balance, January 1	869,915	869,915	869,915	0
Prior year encumbrances appropriated	140,157	140,157	140,157	0
Fund balance, December 31	<u>\$9,359,491</u>	<u>\$0</u>	<u>\$1,575,467</u>	<u>\$1,575,467</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Board of Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$2,792,937	\$2,135,874	\$2,987,484	\$851,610
Intergovernmental revenue	1,616,063	2,284,126	1,515,628	(768,498)
Charges for services	44,290	44,290	44,290	0
Miscellaneous revenue	165,710	165,710	184,348	18,638
Total revenues	<u>4,619,000</u>	<u>4,630,000</u>	<u>4,731,750</u>	<u>101,750</u>
Expenditures:				
Current:				
Personal services	3,803,000	3,792,000	3,745,603	46,397
Materials and supplies	142,700	142,700	142,700	0
Charges and services	825,714	1,029,714	965,610	64,104
Capital purchases	100,000	100,000	100,000	0
Total expenditures	<u>4,871,414</u>	<u>5,064,414</u>	<u>4,953,913</u>	<u>110,501</u>
Deficiency of revenues under expenditures	(252,414)	(434,414)	(222,163)	212,251
Other financing uses:				
Transfers out	(295,000)	(275,000)	(175,000)	100,000
Total other financing uses	<u>(295,000)</u>	<u>(275,000)</u>	<u>(175,000)</u>	<u>100,000</u>
Deficiency of revenues under other financing sources under expenditures and other uses	(547,414)	(709,414)	(397,163)	312,251
Fund balance, January 1	821,254	821,254	821,254	0
Prior year encumbrances appropriated	103,414	103,414	103,414	0
Fund balance, December 31	<u>\$377,254</u>	<u>\$215,254</u>	<u>\$527,505</u>	<u>\$312,251</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$6,494,500	\$4,243,329	\$4,257,741	\$14,412
Charges for services	1,360,500	1,242,124	1,274,332	32,208
Interest revenue	5,500	5,500	0	(5,500)
Miscellaneous revenue	20,000	11,021	18,774	7,753
Total revenues	<u>7,880,500</u>	<u>5,501,974</u>	<u>5,550,847</u>	<u>48,873</u>
Expenditures:				
Current:				
Personal services	4,511,615	4,034,249	3,718,925	315,324
Materials and supplies	50,000	50,000	25,744	24,256
Charges and services	4,334,272	2,458,527	2,088,140	370,387
Capital purchases	52,000	52,000	41,602	10,398
Total expenditures	<u>8,947,887</u>	<u>6,594,776</u>	<u>5,874,411</u>	<u>720,365</u>
Deficiency of revenues under expenditures	(1,067,387)	(1,092,802)	(323,564)	769,238
Other financing sources (uses):				
Transfers in	211,761	211,761	211,762	1
Transfers out	(105,375)	(105,375)	(105,375)	0
Total other financing sources (uses)	<u>106,386</u>	<u>106,386</u>	<u>106,387</u>	<u>1</u>
Deficiency of revenues and other financing sources under expenditures and other uses	(961,001)	(986,416)	(217,177)	769,239
Fund balance, January 1	500,415	500,415	500,415	0
Prior year encumbrances appropriated	486,000	486,000	486,000	0
Fund balance, December 31	<u>\$25,414</u>	<u>(\$1)</u>	<u>\$769,238</u>	<u>\$769,239</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$100,000	\$175,000	\$177,242	\$2,242
Fines and forfeitures	65,000	55,000	56,589	1,589
Intergovernmental revenue	4,100,000	4,652,065	5,073,027	420,962
Investment earnings	5,000	5,000	4,555	(445)
Miscellaneous revenue	562,000	366,500	186,416	(180,084)
Total revenues	<u>4,832,000</u>	<u>5,253,565</u>	<u>5,497,829</u>	<u>244,264</u>
Expenditures:				
Current:				
Personal services	2,512,800	2,626,100	2,463,516	162,584
Materials and supplies	1,078,650	1,053,650	1,021,271	32,379
Charges and services	1,644,696	1,619,196	1,440,481	178,715
Capital purchases	257,992	1,007,833	991,810	16,023
Total expenditures	<u>5,494,138</u>	<u>6,306,779</u>	<u>5,917,078</u>	<u>389,701</u>
Excess (deficiency) of revenues over (under) expenditures	(662,138)	(1,053,214)	(419,249)	633,965
Fund balance, January 1	1,248,695	1,248,695	1,248,695	0
Prior year encumbrances appropriated	353,614	353,614	353,614	0
Fund balance, December 31	<u>\$940,171</u>	<u>\$549,095</u>	<u>\$1,183,060</u>	<u>\$633,965</u>

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

Huron County, Ohio
Statement of Net Assets
Proprietary Funds
December 31, 2010

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and investments	\$822,925	\$1,472,428
Receivables (net of allowances for uncollectibles)	194,262	0
Materials and supplies inventory	8,834	0
<i>Total current assets</i>	<u>1,026,021</u>	<u>1,472,428</u>
Noncurrent assets:		
Land	307,678	0
Land improvements	2,867,842	0
Buildings, structures and improvements	1,514,302	0
Furniture, fixtures and equipment	932,834	0
Less: accumulated depreciation	<u>(3,136,551)</u>	<u>0</u>
<i>Total noncurrent assets</i>	<u>2,486,105</u>	<u>0</u>
<i>Total assets</i>	<u>3,512,126</u>	<u>1,472,428</u>
Liabilities:		
Current liabilities:		
Accounts payable	154,688	1,026
Accrued wages and benefits	11,271	0
Due to other governments	6,427	0
Claims payable	0	445,126
Accrued interest payable	0	0
Current portion of compensated absences	2,873	0
Current portion of unfunded closure/post-closure	138,644	0
Current portion of obligations under capital leases	19,084	0
Current portion of bonds payable	<u>10,000</u>	<u>0</u>
<i>Total current liabilities</i>	342,987	446,152
Noncurrent liabilities:		
Compensated absences - noncurrent	78,032	0
Obligations under capital leases-noncurrent	63,537	0
Unfunded closure/post-closure-noncurrent	2,636,325	0
Bonds Payable-noncurrent	<u>340,000</u>	<u>0</u>
<i>Total noncurrent liabilities</i>	<u>3,117,894</u>	<u>0</u>
<i>Total liabilities</i>	3,460,881	446,152
Net Assets:		
Invested in capital assets, net of related debt	2,403,484	0
Unrestricted (deficit)	<u>(2,352,239)</u>	<u>1,026,276</u>
<i>Total net assets (deficit)</i>	<u>51,245</u>	<u>1,026,276</u>
<i>Total liabilities and net assets</i>	<u>\$3,512,126</u>	<u>\$1,472,428</u>

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

Huron County, Ohio
Statement of Revenues, Expenses and
Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2010

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Operating revenues:		
Charges for services	\$2,204,654	\$4,289,241
Miscellaneous	37,375	0
Total operating revenues	2,242,029	4,289,241
Operating expenses:		
Personal services	388,547	0
Contract services	1,284,647	426,106
Claims	0	3,598,737
Materials and supplies	938	0
Depreciation	135,536	0
Miscellaneous	155,008	0
Total operating expenses	1,964,676	4,024,843
Operating loss	277,353	264,398
Nonoperating revenues (expenses):		
Interest income	0	1,260
Interest and fiscal charges	(5,340)	0
Total nonoperating revenues (expenses)	(5,340)	1,260
Changes in net assets	272,013	265,658
Net assets (deficit), January 1	(220,768)	760,618
Net assets (deficit), December 31	<u>\$51,245</u>	<u>\$1,026,276</u>

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

Huron County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Cash flows from operating activities:		
Cash received from customers	\$2,130,499	\$0
Cash received from quasi-external transactions with other funds	0	4,289,349
Cash received from other operating revenues	37,375	0
Cash paid for claims	0	(3,615,004)
Cash paid to suppliers	(1,622,853)	(445,126)
Cash paid to employees and for fringe benefits	(372,704)	0
Net cash provided by operating activities	172,317	229,219
Cash flows from capital and related financing activities:		
Principal payments - capital lease	(18,123)	0
Interest paid	(5,340)	0
Issuance of bonds	350,000	0
Net cash used in capital and related financing activities	326,537	0
Cash flows from investing activities:		
Interest received	0	1,260
Net cash provided by investing activities	0	1,260
Net increase in cash and cash equivalents	498,854	230,479
Cash and cash equivalents, January 1	324,071	1,241,949
Cash and cash equivalents, December 31	<u>\$822,925</u>	<u>\$1,472,428</u>
Reconciliation of Operating Income to Net Cash Used in Operating Activities		
Operating income	\$277,353	\$264,398
Adjustments to reconcile operating income to net cash used in operating activities:		
Depreciation expense	135,536	0
(Increase) decrease in operating assets:		
Accounts receivable	(74,155)	108
Inventory	(1,095)	0
Increase (decrease) in operating liabilities:		
Accounts payable	(69,174)	(19,020)
Claims payable	0	(16,267)
Accrued wages and benefits	2,582	0
Compensated absences	13,410	0
Due to other governments	(149)	0
Unfunded closure/post-closure care costs	(111,991)	0
Total adjustments	<u>(105,036)</u>	<u>(35,179)</u>
Net cash provided by operating activities	<u>\$172,317</u>	<u>\$229,219</u>

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

Huron County, Ohio
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2010

	Agency Funds
Assets:	
Current assets:	
Equity in pooled cash and investments	\$3,128,607
Segregated cash accounts	1,411,519
Taxes receivable	40,523,665
Due from other governments	3,337,906
<i>Total assets</i>	\$48,401,697
 Liabilities:	
Unapportioned monies	\$2,005,359
Due to other governments	43,861,571
Deposits held due to others	2,359,437
Payroll withholdings	175,330
<i>Total liabilities</i>	\$48,401,697

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

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

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

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

The Huron County Regional Airport Authority (the "Authority") is organized under Section 308.03 of the Ohio Revised Code and is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all seven members of the Authority's Board. The Authority has a fiscal year ended December 31, 2010. 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 \$5,000 to the Airport Authority in 2010. The Huron County Airport Authority has no debt. Based on these criteria the County has reported the Huron County Airport Authority as a discretely presented component unit of the County. For additional financial information, contact the Huron County Auditor's office or the Airport Manager at 961 US Route 20 East, Norwalk, Ohio 44857.

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Basis of Accounting: Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual bases of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2010 but which were levied to finance fiscal year 2011 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On the governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue. On the government wide financial statements, property taxes receivable, net of delinquent taxes receivable have been reported as unearned revenue.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information: All funds, other than agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amounts that the County Commissioners may appropriate. The appropriation resolution is the Commissioners authorization to spend resources and set annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. Each County department prepares a budget that is approved by the Board of County Commissioners. The budget manager in the Auditor's Office can make modifications to the original budget within expenditure objects.

The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations at the object level (the legal level of control). Unencumbered and unexpended appropriations lapse at year-end. Encumbered and unpaid appropriations (reserved for encumbrances) are carried forward to the next year as authority for expenditures.

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

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

The County's budgetary process accounts for certain transactions on a basis other than GAAP. The major differences between the budget basis and the GAAP basis are: (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP), and (2) Expenditures are recorded when encumbered, or paid in cash (budget), as opposed to when susceptible to accrual (GAAP). Please see Note J for a reconciliation between the budget basis of accounting and the GAAP basis of accounting.

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

Investment income is recorded in the General, various Special Revenue and Internal Service Funds. Investment income earned during 2010 totaled \$175,765.

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

In 2007, the County issued bonds to finance an energy conservation project. These funds were deposited into a bank account with a fiscal agent and the County draws on this account as needed. As of December 31, 2010, a balance still remained in this account. This balance is reflected on the statement of net assets and balance as "cash and cash equivalents with fiscal agents."

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Fund 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, prepaid expenses and inventory. No fund balance designations have been established. 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, 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 \$15,356,901 in restricted net assets, none was restricted by enabling legislation.

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

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

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

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

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

may pledge a pool of government securities value at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be obligations of or guaranteed securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2010, the County complied with the provisions of these statutes.

Deposits:

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

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

The County had cash on hand of \$44,919 as of December 31, 2010. The County's bank balance was \$10,649,927. 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, 2010, 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	\$3,397,585	\$3,397,585	\$0	\$0	\$0
Federal Home Loan Mortgage Corporation	747,600	0	0	0	747,600
Federal Farm Credit Bank	1,006,377	0	0	534,360	472,017
Federal Home Loan Bank	3,774,995	1,007,630	779,588	1,274,007	713,770
Federal National Mortgage Association	2,980,135	980,740		1,005,570	993,825
Stifel Nicolaus MMF	48,063	48,063	0	0	0
Fifth Third Institutional MMF	14,739	14,739	0	0	0
Total Investments	\$11,969,494	\$5,448,757	\$779,588	\$2,813,937	\$2,927,212

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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 28% in STAR Ohio, 6% in Federal Home Loan Mortgage Corporation securities, 8% in Federal Farm Credit Bank securities, 32% in Federal Home Loan Bank securities, and 25% in Federal National Mortgage Association securities.

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

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

NOTE D – TRANSFERS

Transfers to/from other funds during 2010 are as follows:

Transfer From	Transfer To			Total
	General	Job and Family Services	Nonmajor Governmental Funds	
General	\$0	\$211,762	\$931,025	\$1,142,787
Board of Developmental Disabilities	0	0	175,000	175,000
Jobs and Family Services	0	0	105,375	105,375
Nonmajor Governmental Funds	65,000	0	0	65,000
TOTAL	\$65,000	\$211,762	\$1,211,400	\$1,488,162

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, and 5) move unused capital project bond proceeds received in the Permanent Improvement Fund to the County Capital Improvement Fund to support future capital improvement projects. All transfers were made in accordance with the Ohio Revised Code.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE E – CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2010, is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$1,717,352	\$0	\$0	\$1,717,352
<i>Total capital assets, not being depreciated</i>	1,717,352	0	0	1,717,352
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	33,780,153	99,883	0	33,880,036
Furniture, fixtures and equipment	10,428,453	496,305	(914,109)	10,010,649
Infrastructure	26,868,318	2,117,018	0	28,985,336
<i>Total capital assets being depreciated</i>	71,076,924	2,713,206	(914,109)	72,876,021
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(18,008,226)	(921,315)	0	(18,929,541)
Furniture, fixtures and equipment	(7,051,306)	(665,814)	429,769	(7,287,351)
Infrastructure	(9,236,999)	(974,128)	0	(10,214,127)
<i>Total accumulated depreciation</i>	(34,299,531)	(2,561,257)	429,769	(36,431,019)
<i>Total capital assets being depreciated, net</i>	36,777,393	151,949	(484,340)	36,445,002
<i>Governmental activities capital assets, net</i>	\$38,494,745	\$151,949	\$(484,340)	\$38,162,354

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE E – CAPITAL ASSETS (Continued)

Business-Type Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets, not being depreciated:</i>				
Land	\$307,678	0	0	\$307,678
Total capital assets, not being depreciated	307,678			307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,514,302	0	0	1,514,302
Land improvements	2,867,842	0	0	2,867,842
Furniture, fixtures and equipment	932,834	0	0	932,834
Total capital assets being depreciated	5,314,978	0	0	5,314,978
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(706,600)	(37,857)	0	(744,457)
Land improvements	(1,614,295)	(53,128)	0	(1,667,423)
Furniture, fixtures and equipment	(680,120)	(44,551)	0	(724,671)
Total accumulated depreciation	(3,001,015)	(135,536)	0	(3,136,551)
Total capital assets being depreciated, net	2,313,963	(135,536)	0	\$2,178,427
<i>Business-type activities capital assets, net</i>	<u>\$2,621,641</u>	<u>\$(135,536)</u>	<u>0</u>	<u>\$2,486,105</u>

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

<i>Governmental activities:</i>	
General government – legislative and executive	\$493,332
General government – judicial	39,594
Public safety	315,011
Public works	1,236,153
Health	38,751
Human services	438,416
<i>Total depreciation expense – governmental activities</i>	<u>\$2,561,257</u>
 <i>Business-type activities:</i>	
Landfill	<u>\$135,536</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

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

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

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

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

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

The County issued \$520,000 in County Courthouse General Obligation bonds in 2010 and these bonds will be repaid from the Debt Service and County Bond Retirement Funds.

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

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

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$22.3 million.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

These bonds are obligations of the respective borrowers and the bonds do not constitute a debt or pledge of the faith and credit of the County or the State, and accordingly have not been reported in the accompanying financial statements.

At December 31, 2010, the total outstanding on these revenue bonds aggregated \$40,655,945.

Closure and Post-closure Care Costs: State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$2,774,969 reported as landfill closure and post-closure care liability represents the total amount of estimated closure and post-closure costs. This amount is based on what it would cost to perform all closure and post-closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

Long-term debt and other obligations of the County at December 31, 2010 were as follows:

	Balance January 1, 2010	Additions	Deductions	Balance December 31, 2010	Amounts Due In One Year
Governmental Activities:					
Governmental Funds:					
General Obligation Bonds					
2007 Energy Conservation Bonds 4.42%, due serially through 2026	\$1,998,000	\$0	\$82,000	\$1,916,000	\$86,000
General Obligation Bonds 2005 Correctional Facility Refunding Bonds 3%-3.75%, due serially through 2016	2,430,000	0	310,000	2,120,000	325,000
General Obligation Bonds 2006 County Building 4.7%, due serially through 2006	318,000	0	13,000	305,000	14,000
General Obligation Bonds 2002 Various Purpose Improvement and Refund 2%-4.6%, due serially through 2021	1,480,000	0	230,000	1,250,000	240,000
General Obligation Bonds 1994 Human Services Building 2%-4%, due serially through 2020	1,875,000	0	0	1,875,000	0
General Obligation Bonds 2010 County Courthouse Improvement 2.75%-3.63%, due serially through 2030	0	520,000	0	520,000	15,000
Subtotal Governmental Fund Obligations	8,101,000	520,000	635,000	7,986,000	680,000
Compensated Absences	1,795,379	1,382,442	1,296,634	1,881,187	77,791
Total Governmental Activities	\$9,896,379	\$1,902,442	\$1,931,634	\$9,867,187	\$757,791

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

	Balance January 1, 2010	Additions	Deductions	Balance December 31, 2010	Amounts Due In One Year
Business-Type Activities:					
Landfill closure and post-closure care costs	2,886,960	0	111,991	2,774,969	64,194
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	0	350,000	0	350,000	10,000
Capital Lease	100,744	0	18,123	82,621	19,084
Compensated Absences	67,495	62,297	48,887	80,905	2,873
Total Business-type Activities	\$3,055,199	\$412,297	\$179,001	\$3,288,495	\$96,151

A summary of the County's future long-term debt funding requirements as of December 31, 2010 follows:

Year	Governmental Activities General Obligation Bonds		Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
2011	680,000	361,988	10,000	13,974
2012	703,000	345,620	10,000	14,470
2013	718,000	318,735	15,000	14,100
2014	762,000	290,433	15,000	13,545
2015	797,000	269,732	15,000	12,990
2016-2020	2,902,000	1,086,427	75,000	56,625
2021-2025	1,041,000	211,872	95,000	40,200
2026-2030	383,000	41,262	115,000	16,560
Total	7,986,000	2,926,069	350,000	182,284

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, 2010 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation	56,408
Sick	20,985

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

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

NOTE G- RETIREMENT SYSTEMS

Ohio Public Employees Retirement System (OPERS)

- A. The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as described below:
- 1) The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.
 - 2) The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
 - 3) The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.
- B. OPERS provides retirement, disability, and survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.
- C. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.
- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.
- E. The Ohio Revised Code provides statutory authority for member and employer contributions. For 2008, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

The member contribution rates for members other than law enforcement personnel were 10%, 10.0% and 10.0% for 2010, 2009, and 2008, respectively, for the County. The rate for members of law enforcement was 11.1% for 2010 and 10.1% for 2009 and 2008.

The employer contribution rates for members other than law enforcement personnel were 14.0%, 14.0%, and 14% of covered payroll for 2010, 2009, and 2008, respectively, for the County. The employer contribution rates for law enforcement personnel were 17.87%, 17.63%, and 17.47% of covered payroll for 2010, 2009 and 2008 respectively, for the County.

The County's contributions to OPERS for the years ended December 31, 2010, 2009, and 2008 were \$1,795,246, \$1,709,195 and \$1,683,452, respectively, of which 95% was contributed for 2010 and 100% has been contributed for 2009 and 2008. \$203,421, representing the unpaid contribution for 2010 is recorded as a liability within the respective funds.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE G- RETIREMENT SYSTEMS (Continued)

State Teachers Retirement System (STRS Ohio)

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE G- RETIREMENT SYSTEMS (Continued)

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

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

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

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

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

For the fiscal years ended June 30, 2010, 2009 and, 2008, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS Ohio, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2010, 2009 and 2008 were \$25,564, \$33,859, and \$35,875 respectively, which were equal to the required contributions for those years.

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

NOTE H – OTHER POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System (OPERS)

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

OPERS issues a stand-alone financial report. Interest parties may obtain a copy by writing OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer's contributions are expressed as a percentage of the covered payroll of active members. In 2010, the County contributed at 14.0% of covered payroll of members other than law enforcement personnel. The County contributed at 17.87% of covered payroll of members of law enforcement. The Ohio Revised Code currently limits the employer contribution rate not to exceed 14.0% and 18.1% of covered payroll of members other than law enforcement personnel and members of law enforcement, respectively. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. For 2010, the portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5% from January 1 through February 28, 2010 and 5.0% from March 1 through December 31, 2010. For 2009, these percentages were 7.0% for January through March 31, 2010 and 5.5% for April 1 through December 31, 2009. For 2008 the employer contribution allocated to the health care plan was 7.0% 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.

- C. The employer contributions that were used to fund post-employment benefits were \$651,816 for 2010, \$717,251 for 2009, and \$841,726 for 2008. The percentage of the required contributions made for 2010, 2009 and 2008 were 95%, 100% and 100% respectively.
- D. The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning January 1, 2006, with a final rate increase January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

State Teachers Retirement System (STRS Ohio)

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

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

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2010, 2009 and 2008. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$1,826, \$2,419, and \$2,562 for the years ended December 31, 2010, 2009, and 2008, respectively.

NOTE I - PROPERTY TAXES

Property tax revenues include amounts levied against real, public utility and tangible personal (business) property located in the County. The assessed value, by property classification, upon which taxes collected in 2010 were based, is as follows:

Real property	\$1,014,873,090
Public utility and tangible personal property	<u>34,342,170</u>
Total assessed property value	<u><u>\$1,049,215,260</u></u>

In 2010 real property taxes were levied on January 1, 2010 on the assessed values as of January 1, 2009 the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2009. Tangible personal property tax was phased out by the State of Ohio effective January 1, 2009. All that remains to be collected by the county are any delinquencies.

Real property taxes are payable annually or semi-annually. In 2009 if paid annually, payment was due by February 12, 2010. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 12, 2010 with the remainder due July 9, 2010.

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, 2010. 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 2010 operations. The receivable is therefore offset by a credit to deferred revenue.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE I - PROPERTY TAXES (Continued)

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

Purpose	Voter Authorized Rate (a)	Rate Levied for Current Year Collection		Final Collection Year
		Agriculture/ Residential (b)	Other	
General Fund	None			
Mental Health	.50	.083517	.233358	2014
MRDD Operating	.20	.033406	.093343	(c)
MRDD Operating	1.30	1.069529	1.231471	(c)
MRDD Operating	1.50	1.235157	1.420929	(c)
MRDD Operating	1.00	.902155	.984812	2010
Senior Citizens	.50	.451005	.492406	2013
Health Operating	.30	.179265	.249355	2016
Health Operating	.20	.119510	.166236	2016
Health Operating	.25	.139088	.215228	2014

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

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

A reconciliation for all major governmental funds at December 31, 2010 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General Fund	Board of Developmental Disabilities Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund
Budget Basis	\$565,395	\$(397,163)	\$(217,177)	\$(419,249)
Net adjustment for revenue accruals	135,761	109,471	(140,515)	79,993
Net adjustment for expenditure accruals	(213,727)	(163,271)	123,811	195,519
Net adjustments for encumbrances	150,727	192,300	110,750	148,028
GAAP Basis	\$638,156	\$(258,663)	\$(123,131)	\$4,291

NOTE K - COMMITMENTS AND CONTINGENCIES

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE K - COMMITMENTS AND CONTINGENCIES (Continued)

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

NOTE L - RISK MANAGEMENT

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2010 was \$302,490.

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 \$ reported in the fund at December 31, 2010 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. The County's liability for these claims is based upon an actuarial estimate by Medical Mutual of Ohio, the plan administrator. Changes in the fund's claim liability amount in 2008, 2009 and 2010 were:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
2008	\$501,003	\$4,885,176	\$4,829,926	\$556,253
2009	556,253	3,938,128	4032,988	461,393
2010	461,393	3,598,737	3,615,004	445,126

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE M- CAPITALIZED LEASE – LESSEE DISCLOSURE

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

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

The following is a schedule of future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2010.

Year Ending <u>December 31,</u>	Long-Term <u>Debt</u>
2011	\$23,463
2012	23,463
2013	23,463
2014	<u>23,463</u>
Total Minimum Lease Payments	\$93,888
Less: Amount Representing Interest	<u>(11,267)</u>
Present Value of Minimum Lease Payments	<u>\$82,621</u>

NOTE N – ACCOUNTABILITY AND COMPLIANCE

Deficit Fund Balance: The WIA Fund had a deficit fund balance in the amount of \$70,207 as of December 31, 2010. 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, 2010.

**Huron County, Ohio
General Fund
December 31, 2010**

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

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2010

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services.....	\$63,376	\$264,171	\$262,767	\$1,404
Materials and supplies.....	400	478	478	0
Charges and services.....	11,950	22,360	22,348	12
Microfilm-				
Personal services.....	8,584	34,570	34,278	292
Materials and supplies.....	100	1,600	1,537	63
Charges and services.....	2,589	2,339	1,943	396
Data Processing				
Personal services.....	11,292	46,178	46,178	0
Materials and supplies.....	250	1,000	1,000	0
Charges and services.....	20,753	82,000	82,000	0
Capital purchases.....	375	1,500	1,500	0
Auditor-				
Personal services.....	44,997	179,564	179,563	1
Materials and supplies.....	500	6,501	6,501	0
Charges and services.....	1,201	3,324	3,324	0
Treasurer-				
Personal services.....	24,475	103,099	102,959	140
Materials and supplies.....	100	500	391	109
Charges and services.....	2,427	4,414	4,101	313
Prosecutor-				
Personal services.....	84,298	364,194	363,072	1,122
Materials and supplies.....	0	0	0	0
Charges and services.....	7,612	30,000	30,000	0
Board of revision-				
Charges and services.....	375	1,500	870	630
Human Resources				
Personal services.....	13,061	52,912	52,634	278
Materials and supplies.....	88	250	217	33
Charges and services.....	450	1,030	721	309

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2010

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services.....	\$49,622	\$220,016	\$219,821	\$195
Materials and supplies.....	3,303	24,210	23,967	243
Charges and services.....	20,491	73,042	72,632	410
Building maintenance-				
Personal services.....	69,600	280,679	254,892	25,787
Materials and supplies.....	28,550	51,150	48,865	2,285
Charges and services.....	106,452	381,523	342,159	39,364
Capital purchases.....	0	1,000	859	141
Recorder-				
Personal services.....	24,178	95,141	94,691	450
Materials and supplies.....	500	800	800	0
Charges and services.....	700	9,787	9,786	1
Mechanic-				
Personal services.....	10,734	43,580	42,834	746
Materials and supplies.....	1,633	10,290	10,126	164
Insurance & taxes				
Charges and services.....	488,560	1,950,946	1,944,259	6,687
Contingencies				
Contingencies.....	18,316	0	0	0
Bureau of inspection				
Charges and services.....	20,052	93,084	93,083	1
Planning Commission				
Charges and services.....	50	200	0	200
Real estate assessment				
Personal services.....	14,738	58,952	58,952	0
Total legislative and executive....	1,156,732	4,497,884	4,416,108	81,776
Judicial				
Common pleas court-				
Personal services.....	60,850	248,734	247,343	1,391
Materials and supplies.....	386	2,278	2,278	0
Charges and services.....	18,869	46,263	32,142	14,121
Capital purchases.....	1,000	10,000	9,970	30

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2010

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services.....	\$263	\$1,008	\$1,007	\$1
Charges and services.....	42	210	205	5
Court of appeals				
Charges and services.....	96	385	0	385
Juvenile court-				
Personal services.....	65,925	257,350	251,017	6,333
Materials and supplies.....	6,125	24,500	21,527	2,973
Charges and services.....	4,946	19,784	8,686	11,098
Capital purchases.....	3,750	15,000	14,747	253
Probate court-				
Personal services.....	29,733	108,550	107,119	1,431
Materials and supplies.....	1,250	5,000	4,504	496
Charges and services.....	2,647	10,586	8,897	1,689
Capital purchases.....	1,250	5,000	4,648	352
Clerk of courts-				
Personal services.....	59,000	259,098	257,977	1,121
Materials and supplies.....	5,257	44,257	43,996	261
Charges and services.....	5,111	15,346	10,995	4,351
Public defender				
Personal services.....	45,939	186,328	185,759	569
Materials and supplies.....	270	1,150	886	264
Charges and services.....	6,925	28,352	27,726	626
Capital purchases.....	270	1,156	1,065	91
Municipal court-				
Charges and services.....	99,890	254,218	254,215	3
Law Library-				
Charges and services.....	500	500	0	500
Miscellaneous				
Charges and services.....	83,220	263,176	236,825	26,351
Total judicial.....	504,014	1,808,729	1,733,534	75,195
Public safety				
Coroner-				
Personal services.....	12,320	49,115	49,003	112
Materials and supplies.....	0	300	44	256
Charges and services.....	4,745	35,845	23,307	12,538

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2010

	Original	Final	Actual	Variance With Final Budget
Sheriff-				
Personal services.....	\$330,477	\$1,277,515	\$1,271,241	\$6,274
Materials and supplies.....	23,250	85,000	84,840	160
Charges and services.....	27,273	65,773	65,743	30
Capital purchases.....	3,750	20,352	20,352	0
Disaster services-				
Personal services.....	0	0	0	0
Adult probation-				
Materials and supplies.....	900	3,600	3,463	137
Capital purchases.....	1,299	4,099	4,025	74
Charges and services.....	325	1,500	1,491	9
Juvenile probation				
Personal services.....	63,063	252,247	252,247	0
Charges and services.....	2,750	11,000	6,800	4,200
Juvenile detention				
Charges and services.....	36,685	146,737	143,620	3,117
Jail Operations-				
Personal services.....	375,422	1,708,294	1,694,501	13,793
Materials and supplies.....	133,186	292,886	283,084	9,802
Charges and services.....	70,862	215,763	212,856	2,907
Capital purchases.....	1,500	9,500	9,500	0
Out of County Jail				
Charges and services.....	25,000	0	0	0
Total public safety.....	1,120,307	4,234,598	4,181,189	53,409
Public works				
Sanitation/Ditches				
Charges and services.....	213	849	222	627
Total public works.....	213	849	222	627

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2010

	Original	Final	Actual	Variance With Final Budget
Health				
Health/Welfare				
Charges and services.....	\$3,000	\$12,000	\$12,000	\$0
Health Statistics				
Charges and services.....	27,889	107,420	107,380	40
Total health.....	30,889	119,420	119,380	40
Human Services				
Children Services				
Charges and services.....	118,750	460,000	460,000	0
Soldiers relief				
Personal services.....	56,000	215,000	200,350	14,650
Materials and supplies.....	1,000	3,000	2,320	680
Charges and services.....	13,000	82,000	57,559	24,441
Veterans service				
Charges and services.....	8,000	13,500	11,182	2,318
Mandated Share				
Charges and services.....	0	0	0	0
Total human services.....	196,750	773,500	731,411	42,089
Miscellaneous				
Agriculture				
Charges and services.....	60,750	263,350	263,350	0
Airport				
Charges and services.....	8,250	19,000	12,000	7,000
Total miscellaneous.....	69,000	282,350	275,350	7,000
Capital Outlay				
Charges and services.....	20,000	59,785	58,494	1,291
Total expenditures.....	3,097,905	11,777,115	11,515,688	261,427
Other financing uses:				
Transfers - out.....	687,023	1,146,092	1,142,787	3,305
Total expenditures and other financing uses.....	<u>\$3,784,928</u>	<u>\$12,923,207</u>	<u>\$12,658,475</u>	<u>\$264,732</u>

Huron County, Ohio
Nonmajor Governmental Funds
December 31, 2010

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

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

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

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

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

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

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

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

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

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

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

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

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

Other Special Revenue Funds – To account for revenues from fees, taxes, fines, federal and state grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specified purposes. The Other Special Revenue funds have been combined into one fund for governmental fund reporting purposes on pages 58 through 61. Summarized information on the financial activity and balances of the following Special Revenue funds include:

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

- * DRETAC - Prosecutor
- * DRETAC - Treasurer
- * Prepayment of Interest
- * Sheriff IV-D Child Support Grant
- * Community Corrections Grant
- * Ohio Drug Prevention
- * Willard JFS Satellite
- * Probation Services
- * Railroad Crossing Improvements
- * Adult Probation Services
- * 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
- * TB Levy
- * National Webcheck
- * Continuing Pro Train
- * 9-1-1 Dispatch
- * Indigent Interlock
- * Marriage License
- * Metrich Retention
- * Juvenile Probation Services
- * Alternative Response
- * Ditch Maintenance
- * Huron County Block Grant
- * Recycle Ohio 2010
- * Gas To Energy
- * Recycle Ohio 2008
- * Municipal Court Advocacy
- * Victims Assistance
- * 911 Emergency Equipment
- * Help Me Grow
- * Homeland Security
- * Citizen Corps
- * Local Emergency Planning
- * Program Income
- * EPA Hazmat
- * Early Intervention Collaborative
- * DD 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 12% in each of the following categories: assets, liabilities, revenues and expenditures.

DEBT SERVICE FUNDS - The debt service funds are used to account for the accumulation of resources and payments of general obligation bond principal and interest from government resources. The Debt Service funds have been combined into one fund for governmental fund reporting purposes on pages 58 through 61.

CAPITAL PROJECT FUNDS - Capital Projects funds account for financial resources to be used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds and trust funds). The Capital Projects funds have been combined into one fund for governmental fund reporting purposes on pages 58 through 61. The following are the Capital Projects funds, which Huron County operates:

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

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

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

**Huron County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010**

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services
Assets:							
Equity in pooled cash and investments	\$1,815,319	\$969,552	\$512,555	\$1,246,536	\$33,557	\$3,553	\$1
Cash and cash equivalents with fiscal agents	0	0	0	0	0	0	0
Receivables (net of allowances for uncollectibles)							
Taxes	378,303	0	0	0	0	0	378,303
Accounts	0	0	22	0	0	0	0
Special assessments receivable	0	0	0	0	0	0	0
Loans	0	0	0	0	0	0	0
Due from other governments	4,206	22,166	0	1,481	0	0	29,060
Materials and supplies inventory	0	0	0	0	0	0	0
Total assets	<u>\$2,197,828</u>	<u>\$991,718</u>	<u>\$512,577</u>	<u>\$1,248,017</u>	<u>\$33,557</u>	<u>\$3,553</u>	<u>\$407,364</u>
Liabilities:							
Accounts payable	\$125,519	\$73,832	\$403	\$151,700	\$13,803	\$73,760	
Accrued wages and benefits	5,031	17,226	8,004	0	0	0	0
Due to other governments	1,364	9,284	5,215	0	0	0	0
Deferred revenue	382,509	0	0	0	0	0	407,363
Total liabilities	514,423	100,342	13,622	151,700	13,803	73,760	407,363
Fund Balances:							
Reserved-							
Reserved for encumbrances	7,716	4,472	0	16,530	0	0	0
Reserved for loans	0	0	0	0	0	0	0
Reserved for inventory	0	0	0	0	0	0	0
Unreserved-							
Undesignated	<u>1,675,689</u>	<u>886,904</u>	<u>498,955</u>	<u>1,079,787</u>	<u>19,754</u>	<u>(70,207)</u>	<u>1</u>
Total fund balances	<u>1,683,405</u>	<u>891,376</u>	<u>498,955</u>	<u>1,096,317</u>	<u>19,754</u>	<u>(70,207)</u>	<u>1</u>
Total liabilities and fund balances	<u>\$2,197,828</u>	<u>\$991,718</u>	<u>\$512,577</u>	<u>\$1,248,017</u>	<u>\$33,557</u>	<u>\$3,553</u>	<u>\$407,364</u>

Felony Delinquent Care and Custody	Huron County Revolving Loan	Emergency Management Agency	Muny Road	DD Residential	Other Special Revenue Funds	Total	Debt Service	Capital Projects	Total
\$76,487	\$241,236	\$368,977	\$473,904	\$1,170,564	\$2,537,603	\$9,449,844	\$0	\$983,632	\$10,433,476
0	0	0	0	0	0	0	0	12,974	12,974
0	0	0	0	0	0	756,606	0	0	756,606
0	0	0	0	0	92,921	92,943	0	0	92,943
0	0	0	0	0	29,986	29,986	0	0	29,986
0	222,324	0	0	0	0	222,324	0	0	222,324
0	0	0	12,534	44,976	149,423	263,846	0	0	263,846
0	0	0	0	0	554	554	0	0	554
<u>\$76,487</u>	<u>\$463,560</u>	<u>\$368,977</u>	<u>\$486,438</u>	<u>\$1,215,540</u>	<u>\$2,810,487</u>	<u>\$10,816,103</u>	<u>\$0</u>	<u>\$996,606</u>	<u>\$11,812,709</u>
\$129	\$0	\$14,296	\$0	\$3,815	\$149,249	\$606,506	\$0	\$72,659	\$679,165
5,904	0	3,613	0	0	36,792	76,570	0	0	76,570
3,653	0	1,993	0	0	20,178	41,687	0	0	41,687
0	0	0	0	0	29,986	819,858	0	0	819,858
9,686	0	19,902	0	3,815	236,205	1,544,621	0	72,659	1,617,280
0	0	15,099	0	52,708	30,466	126,991	0	672	127,663
0	222,324	0	0	0	0	222,324	0	0	222,324
0	0	0	0	0	554	554	0	0	554
<u>66,801</u>	<u>241,236</u>	<u>333,976</u>	<u>486,438</u>	<u>1,159,017</u>	<u>2,543,262</u>	<u>8,921,613</u>	<u>0</u>	<u>923,275</u>	<u>9,844,888</u>
<u>66,801</u>	<u>463,560</u>	<u>349,075</u>	<u>486,438</u>	<u>1,211,725</u>	<u>2,574,282</u>	<u>9,271,482</u>	<u>0</u>	<u>923,947</u>	<u>10,195,429</u>
<u>\$76,487</u>	<u>\$463,560</u>	<u>\$368,977</u>	<u>\$486,438</u>	<u>\$1,215,540</u>	<u>\$2,810,487</u>	<u>\$10,816,103</u>	<u>\$0</u>	<u>\$996,606</u>	<u>\$11,812,709</u>

Huron County, Ohio
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2010

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services
Revenues:							
Taxes	\$99,257	\$0	\$0	\$0	\$0	\$0	\$409,869
Charges for services	0	208,518	581,314	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0
Intergovernmental revenue	2,685,784	1,289,832	0	1,343,701	195,749	1,382,931	133,349
Investment earnings	0	0	0	0	0	0	0
Miscellaneous revenue	94,027	58,007	8,787	0	0	8,729	0
Total revenues	2,879,068	1,556,357	590,101	1,343,701	195,749	1,391,660	543,218
Expenditures:							
Current:							
General government-							
Legislative and executive	0	0	621,574	0	0	0	0
Judicial	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0
Public works	0	0	0	0	299,805	0	0
Health	2,365,049	0	0	0	0	0	543,218
Human services	0	1,208,390	0	1,288,968	0	1,411,081	0
Conservation & recreation	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0	0
Principal retirement	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0
Bond issuance costs	0	0	0	0	0	0	0
Total expenditures	2,365,049	1,208,390	621,574	1,288,968	299,805	1,411,081	543,218
Excess (deficiency) of revenues over (under) expenditures	514,019	347,967	(31,473)	54,733	(104,056)	(19,421)	0
Other financing sources (uses):							
Transfers in	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0
Proceeds of general obligation bonds	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0	0
Net change in fund balance	514,019	347,967	(31,473)	54,733	(104,056)	(19,421)	0
Fund balance, January 1	1,169,386	543,409	530,428	1,041,584	123,810	(50,786)	1
Fund balance, December 31	\$1,683,405	\$891,376	\$498,955	\$1,096,317	\$19,754	(\$70,207)	\$1

Felony Delinquent Care and Custody	Huron County Revolving Loan	Emergency Management Agency	Muny Road	DD Residential	Other Special Revenue Funds	Total	Debt Service	Capital Projects	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$509,126	\$0	\$0	\$509,126
0	0	0	0	0	1,145,173	1,935,005	0	0	1,935,005
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	147,358	147,358	0	0	147,358
0	0	0	0	0	220,227	220,227	0	0	220,227
152,314	0	121,575	168,940	1,403,068	1,312,623	10,189,866	27,594	156,296	10,373,756
0	2,697	0	0	0	986	3,683	0	0	3,683
0	64,790	77,112	0	0	213,302	524,754	0	325	525,079
152,314	67,487	198,687	168,940	1,403,068	3,039,669	13,530,019	27,594	156,621	13,714,234
0	10,360	0	0	0	435,551	1,067,485	0	0	1,067,485
0	0	0	0	0	136,798	136,798	0	0	136,798
218,330	0	175,487	0	0	909,269	1,303,086	0	0	1,303,086
0	0	0	238,779	0	329,090	867,674	0	0	867,674
0	0	0	0	980,611	634,953	4,523,831	0	0	4,523,831
0	0	0	0	0	130,201	4,038,640	0	0	4,038,640
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	11,450	11,450	0	0	11,450
0	0	0	0	0	0	0	0	206,117	206,117
0	0	0	0	0	0	0	635,000	0	635,000
0	0	0	0	0	0	0	376,250	0	376,250
0	0	0	0	0	0	0	0	10,000	10,000
218,330	10,360	175,487	238,779	980,611	2,587,312	11,948,964	1,011,250	216,117	13,176,331
(66,016)	57,127	23,200	(69,839)	422,457	452,357	1,581,055	(983,656)	(59,496)	537,903
0	0	0	0	0	52,744	52,744	983,656	175,000	1,211,400
0	0	0	0	0	(65,000)	(65,000)	0	0	(65,000)
0	0	0	0	0	0	0	0	520,000	520,000
0	0	0	0	0	(12,256)	(12,256)	983,656	695,000	1,666,400
(66,016)	57,127	23,200	(69,839)	422,457	440,101	1,568,799	0	635,504	2,204,303
132,817	406,433	325,875	556,277	789,268	2,134,181	7,702,683	0	288,443	7,991,126
\$66,801	\$463,560	\$349,075	\$486,438	\$1,211,725	\$2,574,282	\$9,271,482	\$0	\$923,947	\$10,195,429

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Mental Health Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$106,584	\$106,584	\$99,257	(\$7,327)
Intergovernmental revenue	2,664,406	2,664,406	2,685,784	21,378
Miscellaneous revenue	30,000	30,000	94,027	64,027
Total revenues	2,800,990	2,800,990	2,879,068	78,078
Expenditures:				
Current:				
Personal services	171,172	179,800	171,156	8,644
Materials and supplies	4,000	4,000	3,989	11
Charges and services	2,522,117	3,013,617	2,397,645	615,972
Capital purchases	1,000	1,000	0	1,000
Total expenditures	2,698,289	3,198,417	2,572,790	625,627
Deficiency of revenues under expenditures	102,701	(397,427)	306,278	703,705
Fund balance, January 1	1,458,924	1,458,924	1,458,924	0
Prior year encumbrances appropriated	119	119	119	0
Fund balance, December 31	<u>\$1,561,744</u>	<u>\$1,061,616</u>	<u>\$1,765,321</u>	<u>\$703,705</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Child Support Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$240,000	\$240,000	\$227,681	(\$12,319)
Intergovernmental revenue	753,000	753,000	1,248,503	495,503
Miscellaneous revenue	85,000	85,000	57,006	(27,994)
Total revenues	1,078,000	1,078,000	1,533,190	455,190
Expenditures:				
Current:				
Personal services	964,700	985,700	748,737	236,963
Materials and supplies	5,000	5,000	170	4,830
Charges and services	768,495	835,118	504,904	330,214
Capital purchases	10,000	10,000	360	9,640
Total expenditures	1,748,195	1,835,818	1,254,171	581,647
Excess (deficiency) of revenues over (under) expenditures	(670,195)	(757,818)	279,019	1,036,837
Other financing sources:				
Transfers in	125,000	125,000	51,715	(73,285)
Total other financing sources	125,000	125,000	51,715	(73,285)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(545,195)	(632,818)	330,734	963,552
Fund balance, January 1	537,624	537,624	537,624	0
Prior year encumbrances appropriated	95,194	95,194	95,194	0
Fund balance, December 31	\$87,623	\$0	\$963,552	\$963,552

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$575,000	\$575,000	\$581,292	\$6,292
Miscellaneous revenue	7,500	7,501	8,817	1,316
Total revenues	582,500	582,501	590,109	7,608
Expenditures:				
Current:				
Personal services	369,968	386,220	304,637	81,583
Materials and supplies	25,000	25,000	7,069	17,931
Charges and services	678,362	691,307	308,146	383,161
Capital purchases	20,280	25,280	3,008	22,272
Total expenditures	1,093,610	1,127,807	622,860	504,947
Excess (deficiency) of revenues over (under) expenditures	(511,110)	(545,306)	(32,751)	512,555
Fund balance, January 1	545,026	545,026	545,026	0
Prior year encumbrances appropriated	280	280	280	0
Fund balance, December 31	\$34,196	\$0	\$512,555	\$512,555

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Children's Services Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,453,600	\$1,347,041	\$1,351,469	\$4,428
Total revenues	1,453,600	1,347,041	1,351,469	4,428
Expenditures:				
Current:				
Charges and services	2,328,600	2,556,967	1,389,857	1,167,110
Total expenditures	2,328,600	2,556,967	1,389,857	1,167,110
Excess (deficiency) of revenues over (under) expenditures	(875,000)	(1,209,926)	(38,388)	1,171,538
Other financing sources:				
Transfers in	0	0	0	0
Total other financing sources	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(875,000)	(1,209,926)	(38,388)	1,171,538
Fund balance, January 1	1,134,924	1,134,924	1,134,924	0
Prior year encumbrances appropriated	75,002	75,002	75,002	0
Fund balance, December 31	\$334,926	\$0	\$1,171,538	\$1,171,538

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Comprehensive Housing Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$295,371	\$215,044	\$234,769	\$19,725
Total revenues	295,371	215,044	234,769	19,725
Expenditures:				
Current:				
Charges and services	423,257	342,930	329,098	13,832
Total expenditures	423,257	342,930	329,098	13,832
Deficiency of revenues under expenditures	(127,886)	(127,886)	(94,329)	33,557
Fund balance, January 1	78,515	78,515	78,515	0
Prior year encumbrances appropriated	49,371	49,371	49,371	0
Fund balance, December 31	\$0	\$0	\$33,557	\$33,557

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
WIA (Workforce In Action) Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$2,346,796	\$1,522,767	\$1,534,038	\$11,271
Miscellaneous revenue	\$20,000	\$20,000	\$8,729	\$0
Total revenues	2,366,796	1,542,767	1,542,767	11,271
Expenditures:				
Current:				
Charges and services	2,388,826	1,570,055	1,566,502	3,553
Total expenditures	2,388,826	1,570,055	1,566,502	3,553
Excess of revenues over expenditures	(22,030)	(27,288)	(23,735)	14,824
Fund balance, January 1	6,258	6,258	6,258	0
Prior year encumbrances appropriated	21,030	21,030	21,030	0
Fund balance, December 31	\$5,258	\$0	\$3,553	\$14,824

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Senior Services Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$482,000	\$485,218	\$481,978	(\$3,240)
Intergovernmental revenue	58,000	58,000	61,240	3,240
Total revenues	<u>540,000</u>	<u>543,218</u>	<u>543,218</u>	<u>0</u>
Expenditures:				
Current:				
Charges and services	540,000	543,219	543,219	0
Total expenditures	<u>540,000</u>	<u>543,219</u>	<u>543,219</u>	<u>0</u>
Deficiency of revenues under expenditures	0	(1)	(1)	0
Fund balance, January 1	1	1	1	0
Fund balance, December 31	<u>\$1</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$345,000	\$152,314	\$152,314	\$0
Total revenues	345,000	152,314	152,314	0
Current:				
Personal services	289,000	257,100	202,650	54,450
Charges and services	147,000	40,488	18,453	22,035
Total expenditures	436,000	297,588	221,103	76,485
Excess (deficiency) of revenues over (under) expenditures	(91,000)	(145,274)	(68,789)	76,485
Fund balance, January 1	145,276	145,276	145,276	0
Fund balance, December 31	\$54,276	\$2	\$76,487	\$76,485

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Huron County Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$1,000	\$1,000	\$1,551	\$551
Miscellaneous revenue	18,450	18,450	76,566	58,116
Total revenues	19,450	19,450	78,117	58,667
Expenditures:				
Current:				
Charges and services	192,450	192,928	10,360	182,568
Total expenditures	192,450	192,928	10,360	182,568
Excess (deficiency) of revenues over (under) expenditures	(173,000)	(173,478)	67,757	241,235
Fund balance, January 1	173,479	173,479	173,479	0
Fund balance, December 31	\$479	\$1	\$241,236	\$241,235

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$63,200	\$63,200	\$117,650	\$54,450
Miscellaneous revenue	50,000	50,000	81,037	31,037
Total revenues	113,200	113,200	198,687	85,487
Expenditures:				
Current:				
Personal services	119,905	127,869	112,395	15,474
Charges and services	39,000	93,000	71,632	21,368
Total expenditures	158,905	220,869	184,027	36,842
Deficiency of revenues under expenditures	(45,705)	(107,669)	14,660	122,329
Fund balance, January 1	331,375	331,375	331,375	0
Prior year encumbrances appropriated	1,000	1,000	1,000	0
Fund balance, December 31	\$286,670	\$224,706	\$347,035	\$122,329

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Muny Road Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$165,000	\$165,000	\$168,790	\$3,790
Total revenues	165,000	165,000	168,790	3,790
Expenditures:				
Current:				
Charges and services	695,000	695,000	238,779	456,221
Total expenditures	695,000	695,000	238,779	456,221
Excess (deficiency) of revenues over (under) expenditures	(530,000)	(530,000)	(69,989)	460,011
Fund balance, January 1	543,895	543,895	543,895	0
Fund balance, December 31	\$13,895	\$13,895	\$473,906	\$460,011

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
MRDD Residential Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,000,000	\$1,000,000	\$1,358,092	\$358,092
Miscellaneous revenue	0	0	0	0
Total revenues	1,000,000	1,000,000	1,358,092	358,092
Expenditures:				
Current:				
Charges and services	1,210,400	1,210,400	1,050,573	159,827
Total expenditures	1,210,400	1,210,400	1,050,573	159,827
Excess (deficiency) of revenues over (under) expenditures	(210,400)	(210,400)	307,519	517,919
Fund balance, January 1	694,645	694,645	694,645	0
Prior year encumbrances appropriated	110,400	110,400	110,400	0
Fund balance, December 31	\$594,645	\$594,645	\$1,112,564	\$517,919

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Law Library Resources Board Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$172,565	\$172,942	\$187,811	\$14,869
Total revenues	172,565	172,942	187,811	14,869
Expenditures:				
Current:				
Personal services	58,315	63,100	45,635	17,465
Supplies	106,250	97,400	78,491	18,909
Charges and services	12,200	12,500	10,132	2,368
Total expenditures	176,765	173,000	134,258	38,742
Deficiency of revenues under expenditures	(4,200)	(58)	53,553	53,611
Fund balance, January 1	58	58	58	0
Fund balance, December 31	(\$4,142)	\$0	\$53,611	\$53,611

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Drug Law Enforcement Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$3,500	\$6,319	\$6,319	\$0
Total revenues	3,500	6,319	6,319	0
Expenditures:				
Current:				
Charges and services	4,100	8,391	6,656	1,735
Total expenditures	4,100	8,391	6,656	1,735
Deficiency of revenues under expenditures	(600)	(2,072)	(337)	1,735
Fund balance, January 1	2,073	2,073	2,073	0
Fund balance, December 31	\$1,473	\$1	\$1,736	\$1,735

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
D.U.I. Enforcement and Education Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$1,200	\$1,078	\$1,150	\$72
Total revenues	1,200	1,078	1,150	72
Expenditures:				
Current:				
Charges and services	1,300	1,200	568	632
Total expenditures	1,300	1,200	568	632
Excess (deficiency) of revenues over (under) expenditures	(100)	(122)	582	704
Fund balance, January 1	122	122	122	0
Fund balance, December 31	\$22	\$0	\$704	\$704

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Indigent Guardianship Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$10,800	\$8,948	\$9,988	\$1,040
Total revenues	10,800	8,948	9,988	1,040
Expenditures:				
Current:				
Charges and services	15,600	15,614	10,108	5,506
Total expenditures	15,600	15,614	10,108	5,506
Deficiency of revenues under expenditures	(4,800)	(6,666)	(120)	6,546
Fund balance, January 1	6,667	6,667	6,667	0
Fund balance, December 31	\$1,867	\$1	\$6,547	\$6,546

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Dog and Kennel Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$172,500	\$171,882	\$182,991	\$11,109
Fines and forfeitures	3,500	3,500	2,122	(1,378)
Miscellaneous revenue	1,500	1,500	4,657	3,157
Total revenues	177,500	176,882	189,770	12,888
Expenditures:				
Current:				
Personal services	173,184	175,684	129,863	45,821
Materials and supplies	15,316	15,316	13,313	2,003
Charges and services	30,000	39,500	23,601	15,899
Capital purchases	17,500	10,000	1,117	8,883
Total expenditures	236,000	240,500	167,894	72,606
Deficiency of revenues under expenditures	(58,500)	(63,618)	21,876	85,494
Fund balance, January 1	93,155	93,155	93,155	0
Prior year encumbrances appropriated	1,000	1,000	1,000	0
Fund balance, December 31	\$35,655	\$30,537	\$116,031	\$85,494

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Sheriff Policing Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$30,000	\$30,264	\$30,264	\$0
Total revenues	30,000	30,264	30,264	0
Expenditures:				
Current:				
Personal services	36,653	32,251	16,083	16,168
Capital outlay	2,347	7,247	5,740	1,507
Total expenditures	41,347	41,845	21,823	20,022
Excess (deficiency) of revenues over (under) expenditures	(11,347)	(11,581)	8,441	20,022
Fund balance, January 1	11,581	11,581	11,581	0
Fund balance, December 31	\$234	\$0	\$20,022	\$20,022

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
DRETAC - Prosecutor Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$35,000	\$35,000	\$37,828	\$2,828
Total revenues	35,000	35,000	37,828	2,828
Expenditures:				
Current:				
Personal services	85,000	86,114	69,001	17,113
Charges and services	0	0	0	0
Total expenditures	85,000	86,114	69,001	17,113
Deficiency of revenues under expenditures	(50,000)	(51,114)	(31,173)	19,941
Fund balance, January 1	51,889	51,889	51,889	0
Fund balance, December 31	\$1,889	\$775	\$20,716	\$19,941

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
DRETAC - Treasurer Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$25,000	\$30,000	\$38,252	\$8,252
Total revenues	25,000	30,000	38,252	8,252
Expenditures:				
Current:				
Personal services	38,600	51,826	44,283	7,543
Materials and supplies	12,000	10,000	6,892	3,108
Charges and services	33,400	28,000	13,645	14,355
Capital purchases	0	0	0	0
Total expenditures	84,000	89,826	64,820	25,006
Excess (deficiency) of revenues over (under) expenditures	(59,000)	(59,826)	(26,568)	33,258
Fund balance, January 1	59,826	59,826	59,826	0
Fund balance, December 31	\$826	\$0	\$33,258	\$33,258

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Prepayment of Interest Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$750	\$50	\$64	\$14
Total revenues	750	50	64	14
Expenditures:				
Current:				
Materials and supplies	4,750	4,849	2,000	2,849
Total expenditures	4,750	4,849	2,000	2,849
Excess (deficiency) of revenues over (under) expenditures	(4,000)	(4,799)	(1,936)	2,863
Fund balance, January 1	4,799	4,799	4,799	0
Fund balance, December 31	\$799	\$0	\$2,863	\$2,863

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Sheriff IV-D Child Support Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$33,000	\$62,048	\$111,573	\$49,525
Miscellaneous revenue	0	5,000	0	(5,000)
Total revenues	33,000	67,048	111,573	44,525
Expenditures:				
Current:				
Personal services	53,285	60,957	52,682	8,275
Supplies	9,000	29,643	15,105	14,538
Capital	8,000	10,000	9,907	93
Other expenses	5,715	4,700	3,372	1,328
Total expenditures	76,000	105,300	81,066	24,234
Excess (deficiency) of revenues over (under) expenditures	(43,000)	(38,252)	30,507	68,759
Fund balance, January 1	43,252	43,252	43,252	0
Fund balance, December 31	\$252	\$5,000	\$73,759	\$68,759

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Community Corrections Grant Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$56,918	\$61,918	\$61,918	\$0
Total revenues	56,918	61,918	61,918	0
Expenditures:				
Current:				
Personal services	55,681	55,413	55,127	286
Supplies	3,980	1,717	1,533	184
Other expenses	2,000	11,789	5,300	6,489
Total expenditures	61,661	68,919	61,960	6,959
Excess (deficiency) of revenues over (under) expenditures	(4,743)	(7,001)	(42)	6,959
Fund balance, January 1	7,001	7,001	7,001	0
Fund balance, December 31	\$2,258	\$0	\$6,959	\$6,959

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Ohio Drug Prevention Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$22,302	\$12,953	\$12,953	\$0
Total revenues	22,302	12,953	12,953	0
Expenditures:				
Current:				
Personal services	21,198	24,151	16,338	21,198
Other expenses	0	10,000	4,860	5,140
Total expenditures	21,198	34,151	21,198	26,338
Excess (deficiency) of revenues over (under) expenditures	1,104	(21,198)	(8,245)	26,338
Fund balance, January 1	21,198	21,198	21,198	0
Fund balance, December 31	\$22,302	\$0	\$12,953	\$26,338

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Willard JFS Satellite Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$29,209	\$25,909	\$25,909	\$0
Total revenues	29,209	25,909	25,909	0
Expenditures:				
Current:				
Materials and supplies	3,003	451	451	0
Capital outlay	0	0	0	0
Miscellaneous	24,406	25,458	25,458	0
Total expenditures	27,409	25,909	25,909	0
Excess (deficiency) of revenues over (under) expenditures	1,800	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$1,800	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Probation Services Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final
				Budget
Revenues:				
Miscellaneous revenue	\$5,000	\$4,000	\$4,850	\$850
Total revenues	5,000	4,000	4,850	850
Expenditures:				
Current:				
Materials and supplies	500	500	0	500
Capital outlay	600	600	554	46
Miscellaneous	4,529	6,029	2,971	3,058
Total expenditures	5,629	7,129	3,525	3,604
Deficiency of revenues under expenditures	(629)	(3,129)	1,325	4,454
Fund balance, January 1	14,278	14,278	14,278	0
Prior year encumbrances appropriated	531	531	531	0
Fund balance, December 31	\$14,180	\$11,680	\$16,134	\$4,454

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Railroad Crossing Improvement Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$4,000	\$0	\$0	\$0
Total revenues	4,000	0	0	0
Expenditures:				
Current:				
Miscellaneous	4,000	1,250	1,250	0
Total expenditures	4,000	1,250	1,250	0
Deficiency of revenues under expenditures	0	(1,250)	(1,250)	0
Fund balance, January 1	1,250	1,250	1,250	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, December 31	\$1,250	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Adult Probation Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$2,000	\$2,000	\$550	(\$1,450)
Total revenues	2,000	2,000	550	(1,450)
Expenditures:				
Current:				
Supplies	500	50	0	50
Capital	500	500	0	500
Miscellaneous	1,000	0	0	0
Total expenditures	2,000	550	0	550
Deficiency of revenues under expenditures	0	1,450	550	(900)
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$1,450	\$550	(\$900)

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Mediation - Juvenile Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$42,000	\$30,368	\$31,238	\$870
Total revenues	42,000	30,368	31,238	870
Expenditures:				
Current:				
Capital purchases	101,000	92,710	35,835	56,875
Total expenditures	101,000	92,710	35,835	56,875
Excess (deficiency) of revenues over (under) expenditures	(59,000)	(62,342)	(4,597)	57,745
Fund balance, January 1	62,342	62,342	62,342	0
Fund balance, December 31	\$3,342	\$0	\$57,745	\$57,745

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Annexation Petition Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$25	\$25	\$25	\$0
Total revenues	25	25	25	0
Expenditures:				
Current:				
Charges and services	185	185	0	185
Total expenditures	185	185	0	185
Deficiency of revenues under expenditures	(160)	(160)	25	185
Fund balance, January 1	161	161	161	0
Fund balance, December 31	\$1	\$1	\$186	\$185

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Special Projects Common Pleas Court Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$159,000	\$159,000	\$173,645	\$14,645
Total revenues	159,000	159,000	173,645	14,645
Expenditures:				
Current:				
Personal services	90,971	90,971	83,104	7,867
Charges and services	57,102	57,102	47,385	9,717
Total expenditures	148,073	148,073	130,489	17,584
Deficiency of revenues under expenditures	10,927	10,927	43,156	32,229
Fund balance, January 1	52,687	52,687	52,687	0
Fund balance, December 31	\$63,614	\$63,614	\$95,843	\$32,229

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Recorders Equipment Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$30,000	\$36,900	\$38,498	\$1,598
Total revenues	30,000	36,900	38,498	1,598
Expenditures:				
Current:				
Capital purchases	30,000	37,974	37,974	0
Total expenditures	30,000	37,974	37,974	0
Deficiency of revenues under expenditures	0	(1,074)	524	1,598
Fund balance, January 1	1,408	1,408	1,408	0
Fund balance, December 31	\$1,408	\$334	\$1,932	\$1,598

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Title Department Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$230,000	\$230,000	\$385,602	\$155,602
Investment earnings	1,000	1,000	893	(107)
Miscellaneous revenue	0	0	187	187
Total revenues	231,000	231,000	386,682	155,495
Expenditures:				
Current:				
Personal services	211,970	212,020	168,329	43,691
Materials and supplies	4,750	4,800	2,341	2,459
Charges and services	22,000	35,190	7,738	27,452
Capital purchases	1,000	1,000	413	587
Total expenditures	239,720	253,010	178,821	74,189
Excess (deficiency) of revenues over (under) expenditures	(8,720)	(22,010)	207,861	229,684
Other financing uses				
Transfers out	(50,000)	(65,000)	(65,000)	0
Total other financing uses	(50,000)	(65,000)	(65,000)	0
Excess (deficiency) of revenues over (under) expenditures and other uses	(58,720)	(87,010)	142,861	229,684
Fund balance, January 1	307,191	307,191	307,191	0
Fund balance, December 31	\$248,471	\$220,181	\$450,052	\$229,684

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Court Computerization Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$39,000	\$30,098	\$31,322	\$1,224
Total revenues	39,000	30,098	31,322	1,224
Expenditures:				
Current:				
Charges and services	59,000	55,310	31,968	23,342
Total expenditures	59,000	55,310	31,968	23,342
Excess (deficiency) of revenues over (under) expenditures	(20,000)	(25,212)	(646)	24,566
Fund balance, January 1	25,212	25,212	25,212	0
Fund balance, December 31	\$5,212	\$0	\$24,566	\$24,566

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Clerk of Courts Computerization Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$17,500	\$17,500	\$18,090	\$590
Total revenues	17,500	17,500	18,090	590
Expenditures:				
Current:				
Charges and services	40,435	50,435	5,393	45,042
Total expenditures	40,435	50,435	5,393	45,042
Excess (deficiency) of revenues over (under) expenditures	(22,935)	(32,935)	12,697	45,632
Fund balance, January 1	49,150	49,150	49,150	0
Prior year encumbrances appropriated	435	435	435	0
Fund balance, December 31	\$26,650	\$16,650	\$62,282	\$45,632

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Concealed Weapons Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$14,400	\$15,821	\$16,223	\$402
Total revenues	14,400	15,821	16,223	402
Expenditures:				
Current:				
Personal services	11,496	14,027	13,531	\$496
Charges and services	10,355	9,365	7,371	\$1,994
Total expenditures	21,851	23,392	20,902	2,490
Excess (deficiency) of revenues over (under) expenditures	(7,451)	(7,571)	(4,679)	2,892
Fund balance, January 1	7,573	7,573	7,573	0
Fund balance, December 31	\$122	\$2	\$2,894	\$2,892

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Indigent Drivers Alcohol Treatment Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,800	\$439	\$439	\$0
Total revenues	1,800	439	439	0
Current:				
Charges and services	3,500	2,240	0	2,240
Total expenditures	3,500	2,240	0	2,240
Excess (deficiency) of revenues over (under) expenditures	(1,700)	(1,801)	439	2,240
Fund balance, January 1	1,801	1,801	1,801	0
Fund balance, December 31	\$101	\$0	\$2,240	\$2,240

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Youth Program Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$14,800	\$10,899	\$10,899	\$0
Total revenues	14,800	10,899	10,899	0
Expenditures:				
Charges and services	44,800	45,006	12,675	32,331
Total expenditures	44,800	45,006	12,675	32,331
Excess (deficiency) of revenues over (under) expenditures	(30,000)	(34,107)	(1,776)	32,331
Fund balance, January 1	34,107	34,107	34,107	0
Fund balance, December 31	\$4,107	\$0	\$32,331	\$32,331

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Common Pleas Court Computerization Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$3,000	\$2,811	\$2,811	\$0
Total revenues	3,000	2,811	2,811	0
Fund balance, January 1	19,359	19,359	19,359	0
Fund balance, December 31	\$22,359	\$22,170	\$22,170	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
TB Levy Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Current:				
Charges and services	\$28,764	\$28,764	\$0	\$28,764
Total expenditures	28,764	28,764	0	28,764
Excess (deficiency) of revenues over (under) expenditures	(28,764)	(28,764)	0	28,764
Fund balance, January 1	28,765	28,765	28,765	0
Fund balance, December 31	\$1	\$1	\$28,765	\$28,764

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
National Webcheck Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$36,000	\$25,094	\$25,200	\$106
Total revenues	36,000	25,094	25,200	106
Expenditures:				
Current:				
Personal services	11,693	4,053	2,926	1,127
Charges and services	27,455	24,302	20,490	3,812
Total expenditures	39,148	28,355	23,416	4,939
Excess (deficiency) of revenues over (under) expenditures	(3,148)	(3,261)	1,784	5,045
Fund balance, January 1	3,261	3,261	3,261	0
Fund balance, December 31	\$113	\$0	\$5,045	\$5,045

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Continuing Pro Train Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$2,200	\$2,200	\$900	(\$1,300)
Total revenues	2,200	2,200	900	(1,300)
Expenditures:				
Current:				
Charges and services	10,000	10,492	7,744	2,748
Total expenditures	10,000	10,492	7,744	2,748
Excess of revenues over expenditures	(7,800)	(8,292)	(6,844)	1,448
Fund balance, January 1	9,592	9,592	9,592	0
Fund balance, December 31	\$1,792	\$1,300	\$2,748	\$1,448

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
9-1-1 Dispatch Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$115,000	\$115,000	\$115,000	\$0
Total revenues	115,000	115,000	115,000	0
Expenditures:				
Current:				
Personnel	115,000	115,000	72,277	42,723
Total expenditures	115,000	115,000	72,277	42,723
Excess of revenues over expenditures	0	0	42,723	42,723
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$42,723	\$42,723

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Indigent Interlock Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$0	\$0	\$100	\$100
Total revenues	0	0	100	100
Expenditures:				
Current:				
Personnel	0	0	0	0
Total expenditures	0	0	0	0
Excess of revenues over expenditures	0	0	100	100
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$100	\$100

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Marriage License Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$13,500	\$11,608	\$12,016	\$408
Total revenues	13,500	11,608	12,016	408
Expenditures:				
Current:				
Charges and services	17,500	19,229	12,070	7,159
Total expenditures	17,500	19,229	12,070	7,159
Deficiency of revenues under expenditures	(4,000)	(7,621)	(54)	7,567
Fund balance, January 1	7,621	7,621	7,621	0
Fund balance, December 31	\$3,621	\$0	\$7,567	\$7,567

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Metrich Retention Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$35,188	\$17,427	\$17,427	\$0
Total revenues	35,188	17,427	17,427	0
Expenditures:				
Current:				
Charges and services	0	17,427	0	17,427
Total expenditures	0	17,427	0	17,427
Deficiency of revenues under expenditures	35,188	0	17,427	17,427
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$35,188	\$0	\$17,427	\$17,427

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Probation Services Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$0	\$0	\$1,238	\$1,238
Total revenues	0	0	1,238	1,238
Expenditures:				
Current:				
Charges and services	0	0	0	0
Total expenditures	0	0	0	0
Deficiency of revenues under expenditures	0	0	1,238	1,238
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$1,238	\$1,238

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Alternative Response Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$20,000	\$20,000	\$0
Total revenues	0	20,000	20,000	0
Expenditures:				
Current:				
Charges and services	0	20,000	20,000	0
Total expenditures	0	20,000	20,000	0
Deficiency of revenues under expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Ditch Maintenance Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Special assessments	\$150,000	\$147,977	\$147,358	(\$619)
Miscellaneous revenue	1,500	1,500	2,119	619
Total revenues	151,500	149,477	149,477	0
Expenditures:				
Current:				
Personal services	70,750	71,750	65,180	6,570
Materials and supplies	10,000	12,000	7,360	4,640
Charges and services	87,000	85,250	68,413	16,837
Total expenditures	167,750	169,000	140,953	28,047
Excess of revenues over expenditures	(16,250)	(19,523)	8,524	28,047
Fund balance, January 1	77,482	77,482	77,482	0
Fund balance, December 31	\$61,232	\$57,959	\$86,006	\$28,047

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Huron County Block Grant Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$145,000	\$112,226	\$112,226	\$0
Total revenues	145,000	112,226	112,226	0
Expenditures:				
Current:				
Charges and services	172,690	139,916	112,225	27,691
Total expenditures	172,690	139,916	112,225	27,691
Deficiency of revenues under expenditures	(27,690)	(27,690)	1	27,691
Fund balance, January 1	0	0	0	0
Prior year encumbrances appropriated	27,690	27,690	27,690	0
Fund balance, December 31	\$0	\$0	\$27,691	\$27,691

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Recycle Ohio 2010 Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$2,000	\$2,000	\$0
Total revenues	0	2,000	2,000	0
Expenditures:				
Current:				
Charges and services	2,000	2,000	2,000	0
Total expenditures	2,000	2,000	2,000	0
Excess of revenues over expenditures	(2,000)	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	(\$2,000)	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Gas To Energy Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$144,980	\$144,980	\$0
Total revenues	0	144,980	144,980	0
Expenditures:				
Current:				
Charges and services	0	144,980	25,000	119,980
Total expenditures	0	144,980	25,000	119,980
Excess of revenues over expenditures	0	0	119,980	119,980
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$119,980	\$119,980

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Recycle Ohio 2008 Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	0	8,400	8,400	0
Total expenditures	0	8,400	8,400	0
Excess of revenues over expenditures	0	(8,400)	(8,400)	0
Fund balance, January 1	8,400	8,400	8,400	0
Fund balance, December 31	\$8,400	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Municipal Court Advocacy Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$37,967	\$34,930	\$35,930	\$1,000
Total revenues	37,967	34,930	35,930	1,000
Expenditures:				
Current:				
Personal services	32,802	32,902	31,457	1,445
Materials and supplies	2,000	2,000	1,381	619
Charges and services	3,165	3,065	1,553	1,512
Total expenditures	37,967	37,967	34,391	3,576
Excess (deficiency) of revenues over (under) expenditures	0	(3,037)	1,539	4,576
Fund balance, January 1	9,213	9,213	9,213	0
Fund balance, December 31	\$9,213	\$6,176	\$10,752	\$4,576

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Victims Assistance Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$77,434	\$74,365	\$77,492	\$3,127
Miscellaneous revenue	0	0	4,596	4,596
Total revenues	77,434	74,365	82,088	7,723
Expenditures:				
Current:				
Personal services	109,186	169,280	96,345	72,935
Supplies	1,500	1,500	647	853
Charges and services	9,500	9,500	4,904	4,596
Capital outlay	500	500	234	266
Total expenditures	120,686	180,780	102,130	78,650
Excess (deficiency) of revenues over (under) expenditures	(43,252)	(106,415)	(20,042)	86,373
Other financing sources:				
Transfers in	43,252	43,252	43,252	0
Total other financing sources	43,252	43,252	43,252	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures	43,252	43,252	43,252	0
Fund balance, January 1	64,399	64,399	64,399	0
Fund balance, December 31	\$64,399	\$1,236	\$87,609	\$86,373

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
911 Emergency Equipment Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$73,500	\$146,668	\$147,571	\$903
Charges for services	0	0	11,613	11,613
Total revenues	73,500	146,668	159,184	12,516
Expenditures:				
Current:				
Charges and services	165,000	255,000	185,698	69,302
Total expenditures	165,000	255,000	185,698	69,302
Excess of revenues over expenditures	(91,500)	(108,332)	(26,514)	81,818
Fund balance, January 1	388,480	388,480	388,480	0
Fund balance, December 31	\$296,980	\$280,148	\$361,966	\$81,818

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Help Me Grow Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$382,000	\$241,778	\$241,778	\$0
Total revenues	382,000	241,778	241,778	0
Expenditures:				
Current:				
Personal services	284,000	299,500	271,462	28,038
Materials and supplies	20,100	20,100	7,855	12,245
Charges and services	102,482	100,482	65,014	35,468
Total expenditures	406,582	420,082	344,331	75,751
Excess of revenues over expenditures	(24,582)	(178,304)	(102,553)	75,751
Fund balance, January 1	198,436	198,436	198,436	0
Prior year encumbrances appropriated	24,582	24,582	24,582	0
Fund balance, December 31	\$198,436	\$44,714	\$120,465	\$75,751

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Homeland Security Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$276,231	\$108,221	\$108,221	\$0
Total revenues	276,231	108,221	108,221	0
Expenditures:				
Current:				
Charges and services	119,820	35,062	35,062	0
Total expenditures	260,668	108,221	108,221	0
Deficiency of revenues under expenditures	15,563	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$15,563	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Citizen Corps Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$6,650	\$0	\$0	\$0
Total revenues	6,650	0	0	0
Expenditures:				
Current:				
Charges and services	6,650	0	0	0
Total expenditures	6,650	0	0	0
Excess of revenues over expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Local Emergency Planning Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$20,829	\$19,684	\$19,684	\$0
Total revenues	20,829	19,684	19,684	0
Expenditures:				
Current:				
Charges and services	22,000	22,000	21,113	887
Total expenditures	22,000	22,000	21,113	887
Deficiency of revenues under expenditures	(1,171)	(2,316)	(1,429)	887
Fund balance, January 1	23,657	23,657	23,657	0
Fund balance, December 31	\$22,486	\$21,341	\$22,228	\$887

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Program Income Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$17,726	\$17,726
Investment revenue	150	150	68	(82)
Total revenues	150	150	17,794	17,644
Expenditures:				
Current:				
Charges and services	26,673	26,673	8,500	18,173
Total expenditures	26,673	26,673	8,500	18,173
Deficiency of revenues under expenditures	(26,523)	(26,523)	9,294	35,817
Fund balance, January 1	26,524	26,524	26,524	0
Fund balance, December 31	\$1	\$1	\$35,818	\$35,817

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EPA Hazmat Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,443	\$16,443	\$16,443	\$0
Total revenues	16,443	16,443	16,443	0
Expenditures:				
Current:				
Materials and supplies	15,200	15,200	245	14,955
Capital outlay	45,000	45,000	457	44,543
Total expenditures	60,200	60,200	702	59,498
Excess (deficiency) of revenues over (under) expenditures	(43,757)	(43,757)	15,741	59,498
Fund balance, January 1	104,673	104,673	104,673	0
Prior year encumbrances appropriated	200	200	200	0
Fund balance, December 31	\$61,116	\$61,116	\$120,614	\$59,498

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Early Intervention Collaborative Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	400	28	28	0
Miscellaneous revenue	39,600	32,050	32,050	0
Total revenues	40,000	32,078	32,078	0
Expenditures:				
Current:				
Materials and supplies	6,400	4,770	4,770	0
Other	39,553	33,545	32,991	554
Total expenditures	45,953	38,315	37,761	554
Excess of revenues over expenditures	(5,953)	(6,237)	(5,683)	554
Fund balance, January 1	5,684	5,684	5,684	0
Prior year encumbrances appropriated	553	553	553	0
Fund balance, December 31	\$284	\$0	\$554	\$554

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
MRDD Trust Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$10,000	\$9,587	\$11,087	\$1,500
Total revenues	10,000	9,587	11,087	1,500
Expenditures:				
Current:				
Other	75,000	75,000	2,295	72,705
Total expenditures	75,000	75,000	2,295	72,705
Deficiency of revenues under expenditures	(65,000)	(65,413)	8,792	74,205
Fund balance, January 1	130,003	130,003	130,003	0
Fund balance, December 31	\$65,003	\$64,590	\$138,795	\$74,205

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Harter Trust Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$10,000	\$10,000	\$11,008	\$1,008
Total revenues	10,000	10,000	11,008	1,008
Expenditures:				
Current:				
Other	23,500	25,074	23,708	1,366
Total expenditures	23,500	25,074	23,708	1,366
Deficiency of revenues under expenditures	(13,500)	(15,074)	(12,700)	2,374
Fund balance, January 1	12,574	12,574	12,574	0
Prior year encumbrances appropriated	2,500	2,500	2,500	-
Fund balance, December 31	\$1,574	\$0	\$2,374	\$2,374

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Children's Trust Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$21,218	\$21,218	\$21,218	\$0
Total revenues	21,218	21,218	21,218	0
Expenditures:				
Current:				
Other	23,000	32,627	21,786	10,841
Total expenditures	23,000	32,627	21,786	10,841
Deficiency of revenues under expenditures	(1,782)	(11,409)	(568)	10,841
Fund balance, January 1	11,409	11,409	11,409	0
Fund balance, December 31	\$9,627	\$0	\$10,841	\$10,841

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Commissary Rotary Trust Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$40,000	\$111,140	\$111,140	\$0
Total revenues	40,000	111,140	111,140	0
Expenditures:				
Current:				
Personal services	25,892	17,394	258	17,136
Other	16,366	95,842	69,859	25,983
Total expenditures	42,258	113,236	70,117	43,119
Deficiency of revenues under expenditures	(2,258)	(2,096)	41,023	43,119
Fund balance, January 1	2,097	2,097	2,097	0
Fund balance, December 31	(\$161)	\$1	\$43,120	\$43,119

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Canine Trust Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$3,600	\$6,350	\$7,864	\$1,514
Total revenues	3,600	6,350	7,864	1,514
Expenditures:				
Current:				
Other	4,200	8,000	4,138	3,862
Total expenditures	4,200	8,000	4,138	3,862
Deficiency of revenues under expenditures	(600)	(1,650)	3,726	5,376
Fund balance, January 1	1,650	1,650	1,650	0
Fund balance, December 31	\$1,050	\$0	\$5,376	\$5,376

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Unclaimed Money Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$4,000	\$4,000	\$10,044	\$6,044
Total revenues	4,000	4,000	10,044	6,044
Expenditures:				
Current:				
Other	85,000	81,188	11,450	69,738
Total expenditures	85,000	81,188	11,450	69,738
Excess (deficiency) of revenues over (under) expenditures	(81,000)	(77,188)	(1,406)	75,782
Fund balance, January 1	81,189	81,189	81,189	0
Fund balance, December 31	\$189	\$4,001	\$79,783	\$75,782

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Airport Grant Other Special Revenue Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$95,000	\$1,500	\$1,500	\$0
Total revenues	95,000	1,500	1,500	-
Expenditures:				
Current:				
Capital purchases	95,000	2,599	0	2,599
Total expenditures	95,000	2,599	0	2,599
Deficiency of revenues under expenditures	0	(1,099)	1,500	2,599
Fund balance, January 1	1,099	1,099	1,099	0
Fund balance, December 31	\$1,099	\$0	\$2,599	\$2,599

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
All Debt Service Funds
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$365,006	\$365,006	\$357,862	(\$7,144)
Total revenue	365,006	365,006	357,862	(7,144)
Expenditures:				
Debt service:				
Principal retirement	635,304	635,304	635,304	0
Interest and fiscal charges	375,946	375,946	375,946	0
Total expenditures	1,011,250	1,011,250	1,011,250	0
Deficiency of revenues under expenditures	(646,244)	(646,244)	(653,388)	(7,144)
Other financing sources				
Transfers in	600,589	646,244	653,388	7,144
Total other financing sources	600,589	646,244	653,388	7,144
Excess of revenues and other financing sources over expenditures	(45,655)	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	(\$45,655)	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
MRDD Construction Capital Projects Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$125,000	\$199,296	\$199,296	\$0
Total revenue	125,000	199,296	199,296	0
Expenditures:				
Capital outlay	173,000	223,093	112,808	110,285
Total expenditures	173,000	223,093	112,808	110,285
Deficiency of revenues under expenditures	(48,000)	(23,797)	86,488	110,285
Fund balance, January 1	3,691	3,691	3,691	0
Prior year encumbrances appropriated...	44,400	44,400	44,400	0
Fund balance, December 31	\$91	\$24,294	\$134,579	\$110,285

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$47,980	\$47,981	\$132,000	\$84,019
Other	0	0	325	325
Total revenue	47,980	47,981	132,325	84,344
Expenditures:				
Capital outlay	280,430	280,572	40,163	240,409
Total expenditures	280,430	280,572	40,163	240,409
Deficiency of revenues under expenditures	(232,450)	(232,591)	92,162	324,753
Fund balance, January 1	221,141	221,141	221,141	0
Prior year encumbrances appropriated	11,450	11,450	11,450	0
Fund balance, December 31	\$141	\$0	\$324,753	\$324,753

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
County Capital Projects Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Bond Proceeds	\$0	\$0	\$0	\$0
Total revenue	0	0	0	0
Expenditures:				
Capital outlay	0	0	0	0
Total expenditures	0	0	0	0
Deficiency of revenues under expenditures	0	0	0	0
Other financing sources:				
General Obligation Bonds Issued	0	0	520,000	520,000
Total other financing sources	0	0	520,000	520,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures	0	0	520,000	520,000
Fund balance, January 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, December 31	\$0	\$0	\$520,000	\$520,000

**Huron County, Ohio
Landfill Enterprise Fund
December 31, 2010**

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

Huron County, Ohio
Schedule of Revenues, Expenses and
Changes in Net Assets - Budget and Actual
(Non-GAAP Budgetary Basis)
Enterprise Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$2,133,000	\$2,105,961	\$2,180,487	\$74,526
Miscellaneous revenue	0	0	37,375	37,375
Total operating revenues	2,133,000	2,105,961	2,217,862	111,901
Operating expenses:				
Personal services	401,310	401,310	372,704	28,606
Materials and supplies	6,750	5,750	2,033	3,717
Contractual services	1,106,607	1,329,730	1,329,163	567
Other operating expenses	442,401	415,900	362,420	53,480
Total operating expenses	1,957,068	2,152,690	2,066,320	86,370
Operating income (loss)	175,932	(46,729)	151,542	198,271
Net profit/loss	175,932	(46,729)	151,542	198,271
Net assets, January 1	296,263	296,263	296,263	0
Prior year encumbrances appropriated	27,808	27,808	27,808	0
Net assets, December 31	\$500,003	\$277,342	\$475,613	\$198,271

**Huron County, Ohio
Internal Service Fund
December 31, 2010**

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

Huron County, Ohio
Schedule of Revenues, Expenses and
Changes in Net Assets - Budget and Actual
(Non-GAAP Budgetary Basis)
Internal Service Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$4,435,200	\$4,285,687	\$4,289,349	\$3,662
Total operating revenues	4,435,200	4,285,687	4,289,349	3,662
Operating expenses:				
Other operating expenses	5,400,292	5,176,735	4,060,406	1,116,329
Total operating expenses	5,400,292	5,176,735	4,060,406	1,116,329
Operating loss	(965,092)	(891,048)	228,943	1,119,991
Non-operating revenues				
Investment revenue	4,800	4,800	1,138	(3,662)
Total non-operating revenues	4,800	4,800	1,138	(3,662)
Net loss	(960,292)	(886,248)	230,081	1,116,329
Net assets, January 1	1,241,657	1,241,657	1,241,657	0
Prior year encumbrances appropriated	291	291	291	0
Net assets, December 31	\$281,656	\$355,700	\$1,472,029	\$1,116,329

**Huron County, Ohio
Fiduciary Funds
December 31, 2010**

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, 2010**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Beginning Balance January 1, 2010	Additions	Deductions	Ending Balance December 31, 2010
UNDIVIDED TAXES:				
REAL ESTATE TAX				
Assets:				
Taxes receivable.....	\$40,304,331	40,395,689	\$40,304,331	\$40,395,689
Equity in pooled cash and investments.....	1,110,459	37,682,629	37,597,661	1,195,427
	<u>\$41,414,790</u>	<u>\$78,078,318</u>	<u>\$77,901,992</u>	<u>\$41,591,116</u>
Liabilities:				
Due to other governments.....	\$40,304,331	\$40,395,689	\$40,304,331	\$40,395,689
Unapportioned monies.....	1,110,459	37,682,629	37,597,661	1,195,427
	<u>\$41,414,790</u>	<u>\$78,078,318</u>	<u>\$77,901,992</u>	<u>\$41,591,116</u>
TANGIBLE PROPERTY TAX				
Assets:				
Taxes receivable.....	\$721,082	\$0	\$721,082	\$0
Equity in pooled cash and investments.....	4,906	211,194	216,100	0
	<u>\$725,988</u>	<u>\$211,194</u>	<u>\$937,182</u>	<u>\$0</u>
Liabilities:				
Due to other governments.....	\$721,082	\$0	\$721,082	\$0
Unapportioned monies.....	4,906	211,194	216,100	0
	<u>\$725,988</u>	<u>\$211,194</u>	<u>\$937,182</u>	<u>\$0</u>
TOWNSHIP GASOLINE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,669,893	\$1,669,893	\$0
Due from other governments.....	810,406	809,461	810,406	809,461
	<u>\$810,406</u>	<u>\$2,479,354</u>	<u>\$2,480,299</u>	<u>\$809,461</u>
Liabilities:				
Unapportioned monies.....	\$0	\$1,669,893	\$1,669,893	\$0
Due to other governments.....	810,406	809,461	810,406	809,461
	<u>\$810,406</u>	<u>\$2,479,354</u>	<u>\$2,480,299</u>	<u>\$809,461</u>
ESTATE TAX				
Assets:				
Equity in pooled cash and investments.....	\$271,475	\$808,449	\$712,161	\$367,763
Liabilities:				
Unapportioned monies.....	\$271,475	\$808,449	\$712,161	\$367,763

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Beginning Balance January 1, 2010	Additions	Deductions	Ending Balance December 31, 2010
MOBILE HOME TAX				
Assets:				
Taxes receivable.....	\$685,027	\$127,976	\$685,027	\$127,976
Equity in pooled cash and investments.....	32,302	213,760	218,192	27,870
	<u>\$717,329</u>	<u>\$341,736</u>	<u>\$903,219</u>	<u>\$155,846</u>
Liabilities:				
Due to other governments.....	\$685,027	\$127,976	\$685,027	\$127,976
Unapportioned monies.....	32,302	213,760	218,192	27,870
	<u>\$717,329</u>	<u>\$341,736</u>	<u>\$903,219</u>	<u>\$155,846</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$317,994	\$317,994	\$0
Due from other governments.....	151,485	153,132	151,485	153,132
	<u>\$151,485</u>	<u>\$471,126</u>	<u>\$469,479</u>	<u>\$153,132</u>
Liabilities:				
Unapportioned monies.....	\$0	\$317,994	\$317,994	\$0
Due to other governments.....	151,485	153,132	151,485	153,132
	<u>\$151,485</u>	<u>\$471,126</u>	<u>\$469,479</u>	<u>\$153,132</u>
CIGARETTE TAX				
Assets:				
Equity in pooled cash and investments.....	\$55	\$7,916	\$7,971	\$0
Liabilities:				
Unapportioned monies.....	\$55	\$7,916	\$7,971	\$0
LOCAL GOVERNMENT TAX				
Assets:				
Equity in pooled cash and investments.....	\$178,246	\$2,708,174	\$2,609,876	\$276,544
Due from other governments.....	1,444,853	1,375,681	1,444,853	1,375,681
	<u>\$1,623,099</u>	<u>\$4,083,855</u>	<u>\$4,054,729</u>	<u>\$1,652,225</u>
Liabilities:				
Unapportioned monies.....	\$178,246	\$2,708,174	\$2,609,876	\$276,544
Due to other governments.....	1,444,853	1,375,681	1,444,853	1,375,681
	<u>\$1,623,099</u>	<u>\$4,083,855</u>	<u>\$4,054,729</u>	<u>\$1,652,225</u>

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Beginning Balance January 1, 2010	Additions	Deductions	Ending Balance December 31, 2010
REVENUE ASSISTANCE TAX				
Assets:				
Equity in pooled cash and investments.....	\$23,916	\$0	\$0	\$23,916
Liabilities:				
Unapportioned monies.....	\$23,916	\$0	\$0	\$23,916
CLERK OF COURTS				
Assets:				
Segregated cash accounts.....	\$786,809	\$10,676,374	\$10,758,443	\$704,741
Liabilities:				
Deposits held due to others.....	\$786,809	\$10,676,374	\$10,758,443	\$704,741
JUVENILE COURT				
Assets:				
Segregated cash accounts.....	\$42,377	\$222,736	\$223,914	\$41,199
Liabilities:				
Deposits held due to others.....	\$42,377	\$222,736	\$223,914	\$41,199
PROBATE COURT				
Assets:				
Segregated cash accounts.....	\$29,494	\$97,531	\$105,862	\$21,163
Liabilities:				
Deposits held due to others.....	\$29,494	\$97,531	\$105,862	\$21,163
SHERIFF - GENERAL				
Assets:				
Segregated cash accounts.....	\$460,030	\$2,580,376	\$2,465,375	\$575,031
Liabilities:				
Deposits held due to others.....	\$460,030	\$2,580,376	\$2,465,375	\$575,031
SHERIFF - COMMISSARY				
Assets:				
Segregated cash accounts.....	\$5,653	\$100,780	\$95,484	\$10,949
Liabilities:				
Deposits held due to others.....	\$5,653	\$100,780	\$95,484	\$10,949

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Beginning Balance January 1, 2010	Additions	Deductions	Ending Balance December 31, 2010
CHILD SUPPORT ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$7,996	\$317,877	\$317,877	\$7,996
Liabilities:				
Deposits held due to others.....	\$7,996	\$317,877	\$317,877	\$7,996
HEALTH DEPARTMENT				
Assets:				
Equity in pooled cash and investments.....	\$780,900	\$2,284,879	\$2,313,604	\$752,175
Liabilities:				
Deposits held due to others.....	\$780,900	\$2,284,879	\$2,313,604	\$752,175
SOIL AND WATER FUND				
Assets:				
Equity in pooled cash and investments.....	\$13,707	\$277,533	\$287,990	\$3,250
Liabilities:				
Deposits held due to others.....	\$13,707	\$277,533	\$287,990	\$3,250
LAW LIBRARY				
Assets:				
Equity in pooled cash and investments.....	\$7,046	\$0	\$7,046	\$0
Liabilities:				
Unapportioned monies.....	\$7,046	\$0	\$7,046	\$0
ESCROW ACCOUNT				
Assets:				
Equity in pooled cash and investments.....	\$47,752	\$28,545	\$72,021	\$4,276
Liabilities:				
Deposits held due to others.....	\$47,752	\$28,545	\$72,021	\$4,276
STATE OF OHIO				
Assets:				
Equity in pooled cash and investments.....	\$0	\$138,883	\$138,883	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$138,883	\$138,883	\$0

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Beginning Balance January 1, 2010	Additions	Deductions	Ending Balance December 31, 2010
TOWNSHIP ROAD MILEAGE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$181,696	\$181,696	\$0
Due from other governments.....	94,070	93,155	94,070	93,155
	<u>\$94,070</u>	<u>\$274,851</u>	<u>\$275,766</u>	<u>\$93,155</u>
Liabilities:				
Unapportioned monies.....	\$0	\$181,696	\$181,696	\$0
Due to other governments.....	94,070	93,155	94,070	93,155
	<u>\$94,070</u>	<u>\$274,851</u>	<u>\$275,766</u>	<u>\$93,155</u>
TOWNSHIP PERMISSIVE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$119,477	\$119,477	\$0
Due from other governments.....	60,916	60,409	60,916	60,409
	<u>\$60,916</u>	<u>\$179,886</u>	<u>\$180,393</u>	<u>\$60,409</u>
Liabilities:				
Unapportioned monies.....	\$0	\$119,477	\$119,477	\$0
Due to other governments.....	60,916	60,409	60,916	60,409
	<u>\$60,916</u>	<u>\$179,886</u>	<u>\$180,393</u>	<u>\$60,409</u>
OHIO ELECTIONS COMMISSION				
Assets:				
Equity in pooled cash and investments.....	\$30	\$360	\$390	\$0
Liabilities:				
Deposits held due to others.....	\$30	\$360	\$390	\$0
BMV				
Assets:				
Equity in pooled cash and investments.....	\$79,311	\$297,330	\$253,691	\$122,950
Segregated cash accounts.....	18,551	278,317	278,317	18,551
	<u>\$97,862</u>	<u>\$575,647</u>	<u>\$532,008</u>	<u>\$141,501</u>
Liabilities:				
Deposits held due to others.....	\$79,311	\$297,330	\$253,691	\$122,950
Unapportioned monies.....	18,551	278,317	278,317	18,551
	<u>\$97,862</u>	<u>\$575,647</u>	<u>\$532,008</u>	<u>\$141,501</u>

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Beginning Balance January 1, 2010	Additions	Deductions	Ending Balance December 31, 2010
SHERIFF'S LAW ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$26,972	\$25,224	\$37,685	\$14,511
Liabilities:				
Unapportioned monies.....	\$26,972	\$25,224	\$37,685	\$14,511
LIBRARIES				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,673,495	\$1,673,495	\$0
Due from other governments.....	990,247	846,068	990,247	846,068
	<u>\$990,247</u>	<u>\$2,519,563</u>	<u>\$2,663,742</u>	<u>\$846,068</u>
Liabilities:				
Due to other governments.....	\$990,247	\$846,068	\$990,247	\$846,068
Unapportioned Monies.....	0	1,673,495	1,673,495	0
	<u>\$990,247</u>	<u>\$2,519,563</u>	<u>\$2,663,742</u>	<u>\$846,068</u>
PERS				
Assets:				
Equity in pooled cash and investments.....	\$110,242	\$1,299,347	\$1,294,779	\$114,810
Liabilities:				
Payroll withholdings.....	\$110,242	\$1,299,347	\$1,294,779	\$114,810
STRS				
Assets:				
Equity in pooled cash and investments.....	\$0	\$12,230	\$12,230	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$12,230	\$12,230	\$0
HURON COUNTY PARK DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$41,149	\$13,824	\$3,978	\$50,995
Liabilities:				
Deposits held due to others.....	\$41,149	\$13,824	\$3,978	\$50,995

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Beginning Balance January 1, 2010	Additions	Deductions	Ending Balance December 31, 2010
BUREAU OF WORKERS COMP				
Assets:				
Equity in pooled cash and investments.....	\$55,008	\$63,398	\$55,008	\$63,398
Liabilities:				
Unapportioned monies.....	\$55,008	\$63,398	\$55,008	\$63,398
MISCELLANEOUS PAYROLL				
Assets:				
Equity in pooled cash and investments.....	\$25	\$278,293	\$278,318	\$0
Liabilities:				
Payroll withholdings.....	\$25	\$278,293	\$278,318	\$0
DEFERRED COMPENSATION				
Assets:				
Equity in pooled cash and investments.....	\$0	\$345,072	\$345,072	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$345,072	\$345,072	\$0
CITY INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$59,376	\$218,754	\$217,610	\$60,520
Liabilities:				
Payroll withholdings.....	\$59,376	\$218,754	\$217,610	\$60,520
SCHOOL INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$88,306	\$88,306	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$88,306	\$88,306	\$0
INSURANCE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$116,856	\$116,856	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$116,856	\$116,856	\$0

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Beginning Balance January 1, 2010	Additions	Deductions	Ending Balance December 31, 2010
HEALTH INSURANCE PREMIUM				
Assets:				
Equity in pooled cash and investments.....	\$0	\$297,596	\$297,596	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$297,596	\$297,596	\$0
FEDERAL INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,229,214	\$1,229,214	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$1,229,214	\$1,229,214	\$0
MEDICARE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$199,653	\$199,653	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$199,653	\$199,653	\$0
STATE INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$365,990	\$365,990	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$365,990	\$365,990	\$0
HOUSING ESCROW				
Assets:				
Equity in pooled cash and investments.....	\$100	\$13,548	\$13,548	\$100
Liabilities:				
Deposits held due to others.....	\$100	\$13,548	\$13,548	\$100

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2010

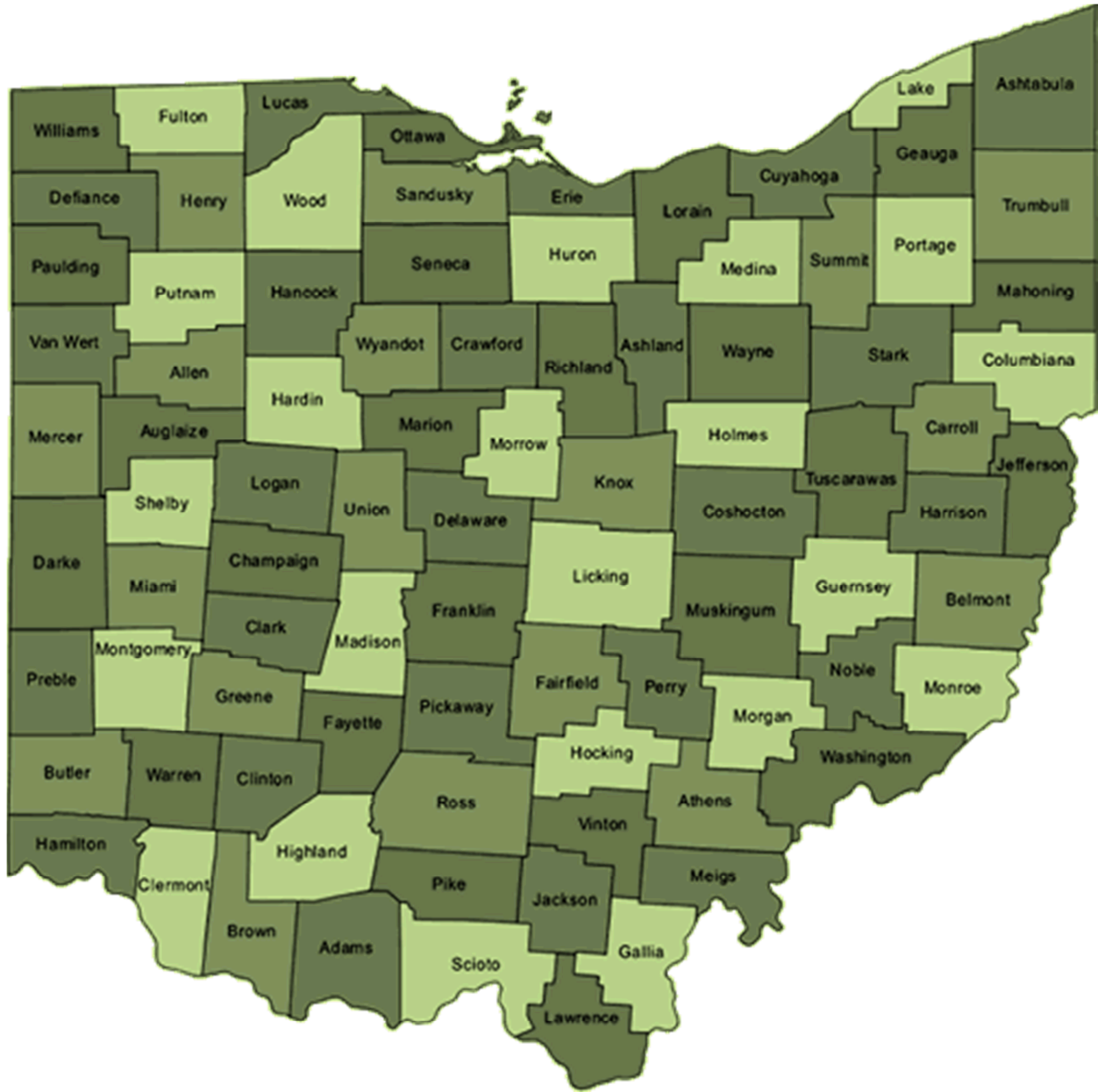
	Beginning Balance January 1, 2010	Additions	Deductions	Ending Balance December 31, 2010
SOCIAL SECURITY				
Assets:				
Equity in pooled cash and investments.....	\$0	\$211	\$211	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$211	\$211	\$0
SHERIFF'S FOJ AND FOJ TRANSPORT				
Assets:				
Segregated cash accounts.....	\$2,442	\$8,303	\$2,442	\$8,303
Liabilities:				
Unapportioned monies.....	\$2,442	\$8,303	\$2,442	\$8,303
PROSECUTOR'S FOJ				
Assets:				
Segregated cash accounts.....	\$503	\$21,076	\$12,503	\$9,076
Liabilities:				
Unapportioned monies.....	\$503	\$21,076	\$12,503	\$9,076
STATE RECORDER FEES				
Assets:				
Equity in pooled cash and investments.....	\$55,545	\$194,681	\$188,136	\$62,090
Liabilities:				
Deposits held due to others.....	\$55,545	\$194,681	\$188,136	\$62,090
TAXING DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$0	\$28,991,228	\$28,991,076	\$152
Liabilities:				
Deposits held due to others.....	\$0	\$28,991,228	\$28,991,076	\$152

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Beginning Balance January 1, 2010	Additions	Deductions	Ending Balance December 31, 2010
AUCTION PROCEEDS				
Assets:				
Equity in pooled cash and investments.....	\$20,959	\$28,991	\$47,579	\$2,371
Liabilities:				
Deposits held due to others.....	\$20,959	\$28,991	\$47,579	\$2,371
TOTALS				
Assets:				
Equity in pooled cash and investments.....	\$2,892,509	\$82,379,399	\$82,143,301	\$3,128,607
Segregated cash accounts.....	1,380,827	14,328,594	14,297,902	1,411,519
Taxes receivable.....	41,710,440	40,523,665	41,710,440	40,523,665
Due from other governments.....	3,551,977	3,337,906	3,551,977	3,337,906
TOTAL ASSETS.....	\$49,535,753	\$140,569,564	\$141,703,620	\$48,401,697
Liabilities:				
Unapportioned monies.....	\$1,731,881	\$46,129,878	\$45,856,400	\$2,005,359
Due to other governments.....	45,262,417	43,861,571	45,262,417	43,861,571
Deposits held due to others.....	2,371,812	46,126,593	46,138,968	2,359,437
Payroll withholdings.....	169,643	4,451,522	4,445,835	175,330
TOTAL LIABILITIES.....	\$49,535,753	\$140,569,564	\$141,703,620	\$48,401,697

STATISTICAL



SECTION

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Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	154 - 161
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	162 - 168
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	169 - 174
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	175 - 181
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	182 - 184

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

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

Fiscal Year (a)	2003	2004	2005 (c)	2006	2007	2008	2009	2010
Governmental Activities:								
Invested in capital assets, net of related debt	\$44,503,121	\$45,524,399	\$28,383,472	\$28,885,104	\$29,305,242	\$28,959,788	\$30,380,771	\$30,686,354
Restricted for:								
Board of developmental disabilities	(b)	(b)	821,602	689,356	1,230,587	861,602	859,398	634,782
Child support	(d)	(d)	(d)	(d)	(d)	745,936	506,361	844,863
Real estate	(d)	(d)	(d)	(d)	(d)	464,710	463,686	425,794
EMA	(d)	(d)	(d)	(d)	(d)	341,326	316,585	338,991
Mun्य Road	(d)	(d)	(d)	(d)	(d)	544,642	556,277	486,438
911 equipment	(d)	(d)	(d)	(d)	(d)	279,872	399,090	361,966
DD residential	(d)	(d)	(d)	(d)	(d)	539,200	789,268	1,211,725
Job and family services	(b)	(b)	145,634	308,296	339,234	245,507	614,153	524,719
Motor vehicle and gas tax	(b)	(b)	2,231,491	3,305,839	2,718,472	3,364,859	3,714,658	3,658,486
Mental health	(b)	(b)	(b)	1,741,155	1,879,978	1,337,571	1,053,243	1,559,520
Children's services	(b)	(b)	(b)	697,351	803,901	1,096,020	1,041,584	1,096,317
Felony delinquent care and custody	(b)	(b)	(b)	585,997	650,913	429,892	0	38,931
Huron County revolving loan	(b)	(b)	(b)	545,306	430,590	503,642	406,433	463,560
Other purposes	(b)	(b)	6,731,944	2,601,290	3,290,378	1,734,909	1,888,589	3,296,862
Debt service	(b)	(b)	41,584	32,995	58,443	0	0	0
Capital projects	596,309	495,942	526,666	275,599	472,501	378,139	288,443	413,947
Unrestricted	<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>	<u>3,261,431</u>	<u>3,128,160</u>	<u>2,789,235</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>	<u>\$45,089,046</u>	<u>\$46,406,699</u>	<u>\$48,832,490</u>
Business-type Activities:								
Invested in capital assets, net of related debt	\$1,593,809	\$1,739,902	\$1,775,965	\$1,976,294	\$2,162,819	\$2,345,085	\$2,520,897	\$2,403,484
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>	<u>(3,071,462)</u>	<u>(2,741,665)</u>	<u>(2,352,239)</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>	<u>(\$726,377)</u>	<u>(\$220,768)</u>	<u>\$51,245</u>
Primary Government:								
Invested in capital assets, net of related debt	\$46,096,930	\$47,264,301	\$30,159,437	\$30,861,398	\$31,468,061	\$31,304,873	\$32,901,668	\$33,089,838
Restricted	596,309	495,942	10,498,921	10,783,184	11,874,997	12,867,827	12,897,768	15,356,901
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>	<u>189,969</u>	<u>386,495</u>	<u>436,996</u>
Total Primary Government Net Assets	<u>\$60,584,438</u>	<u>\$61,762,043</u>	<u>\$41,496,001</u>	<u>\$42,850,162</u>	<u>\$45,091,288</u>	<u>\$44,362,669</u>	<u>\$46,185,931</u>	<u>\$48,883,735</u>

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

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

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

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

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

Fiscal Year (1)	2003	2004	2005	2006	2007	2008	2009	2010
Expenses								
Governmental Activities:								
General Government:								
Legislative and Executive	\$6,148,404	\$6,081,498	\$5,644,351	\$6,701,029	\$6,270,335	\$6,323,838	\$6,313,959	\$6,113,712
Judicial	2,108,324	1,932,750	1,844,125	2,376,585	2,361,684	1,930,377	1,749,262	1,921,573
Public Safety	5,722,047	6,035,452	5,877,178	5,566,187	5,740,955	6,294,358	5,357,950	5,836,107
Public Works	6,473,238	7,771,191	5,884,142	4,865,832	5,352,016	5,333,400	5,618,844	5,495,315
Health	6,680,406	7,242,342	7,925,635	7,913,082	8,690,373	9,989,143	10,148,961	9,486,878
Human Services	13,423,408	11,358,093	13,695,503	13,386,709	13,134,292	14,069,887	13,582,530	10,885,450
Conservation and Recreation	56,727	53,623	49,020	137,654	154,420	0	0	0
Other	476,834	346,316	367,864	439,636	440,642	467,116	322,689	286,800
Interest and Fiscal Charges	429,606	422,023	358,670	520,005	540,477	418,271	401,469	383,109
<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>	<u>44,826,390</u>	<u>43,495,664</u>	<u>40,408,944</u>
Business-type Activities:								
Landfill	2,829,606	2,239,922	2,426,292	2,520,309	2,353,202	2,222,145	2,086,995	1,970,016
<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>	<u>2,222,145</u>	<u>2,086,995</u>	<u>1,970,016</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>	<u>47,048,535</u>	<u>45,582,659</u>	<u>42,378,960</u>
Program Revenues								
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	1,588,085	1,594,085	1,732,458
Judicial	395,117	414,936	202,289	270,878	258,752	197,239	206,474	434,961
Public Safety	260,141	183,010	794,074	664,406	628,353	697,988	930,164	972,275
Public Works	158,900	109,410	165,469	599,314	161,597	523,161	449,023	368,871
Health	0	0	253,009	207,671	211,484	213,617	225,722	243,334
Human Services	293,235	226,637	1,409,410	1,194,391	472,482	376,614	343,918	1,011,772
Conservation and Recreation	0	0	8,836	0	0	0	0	0
Other	0	0	61,019	36,475	45,415	40,668	36,716	36,964
Operating Grants and Contributions								
General Government:								
Legislative and Executive	1,258,242	1,934,123	683,111	65,745	253,393	186,547	281,208	35,781
Judicial	523,384	725,231	27,889	0	18,919	16,812	15,308	138,267
Public Safety	563,171	530,781	1,119,174	710,083	676,134	689,335	347,403	744,861
Public Works	3,708,776	4,602,366	4,354,917	5,382,869	4,781,063	4,951,420	6,589,143	5,180,358
Health	3,303,032	2,623,056	5,288,191	3,903,197	3,969,193	3,834,047	4,914,512	5,078,268
Human Services	9,689,436	10,837,506	10,540,748	11,003,885	12,024,482	12,292,950	11,578,121	8,675,283
Conservation and Recreation	0	0	33,853	201,032	50,000	0	0	0
Other	0	0	72,767	0	42,043	3,466	2,741	0
Interest and Fiscal Charges	0	0	0	0	0	27,788	28,202	0
Capital Grants and Contributions								
Legislative and Executive	0	0	0	0	550,213	56,898	22,654	89,440
Public Safety	0	0	0	0	0	0	0	66,000
Public Works	0	0	0	0	0	0	0	683,065
Health	0	0	54,128	0	0	0	0	90,296
Human Services	0	0	0	0	0	0	220,000	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>	<u>25,696,635</u>	<u>27,785,394</u>	<u>25,582,254</u>

(continued)

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

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

	2003	2004	2005	2006	2007	2008	2009	2010
Business-type Activities:								
<i>Charges for Services</i>								
Landfill	\$2,221,507	\$2,170,050	\$2,181,682	\$2,451,182	\$2,036,097	\$1,828,948	\$2,254,640	\$2,204,654
Operating Grants and Contributions	61,684	173,731	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0
Total Business-type Activities Program Revenues	2,283,191	2,343,781	2,181,682	2,451,182	2,036,097	1,828,948	2,254,640	2,204,654
Total Primary Government Program Revenues	24,294,180	26,440,306	28,405,630	28,373,733	27,692,841	27,525,583	30,040,034	27,786,908
Net (Expense)/Revenue								
Governmental Activities	(19,508,005)	(17,146,763)	(15,422,540)	(15,984,168)	(17,028,450)	(19,129,755)	(15,710,270)	(14,826,690)
Business-type Activities	(546,415)	103,859	(244,610)	(69,127)	(317,105)	(393,197)	167,645	234,638
Total Primary Government Net (Expense)/Revenue	(\$20,054,420)	(\$17,042,904)	(\$15,667,150)	(\$16,053,295)	(\$17,345,555)	(\$19,522,952)	(\$15,542,625)	(\$14,592,052)
General Revenues and Other Changes in Net Assets								
Governmental Activities:								
<i>Property Taxes Levied for:</i>								
General Purposes	\$9,248,906	\$6,166,571	\$2,315,509	\$2,273,164	\$2,637,025	\$2,333,043	\$2,483,482	\$1,781,033
Board of Developmental Disabilities	(2)	(2)	2,529,143	2,603,767	3,578,290	3,460,889	3,441,804	3,004,634
Mental Health	(2)	(2)	182,513	185,986	198,109	185,319	187,438	101,401
Senior Services	(2)	(2)	470,429	485,107	499,747	481,821	480,662	412,013
Sales Taxes Levied for General Purposes	7,136,717	6,341,277	7,709,110	7,832,384	7,851,112	7,758,582	6,926,248	7,598,363
Other Taxes	695,745	314,470	0	0	0	0	0	0
<i>Grants and Entitlements not</i>								
Restricted to Specific Programs	0	0	1,476,456	1,088,317	2,085,533	1,794,972	1,577,459	2,737,466
Investment Earnings	498,605	358,846	594,846	744,526	1,062,345	875,170	309,048	175,765
Miscellaneous	1,933,353	1,863,542	1,887,465	2,047,625	1,675,885	1,867,390	1,696,782	1,441,806
Transfers	(249,220)	(200,000)	(177,662)	(160,000)	(160,000)	(187,210)	(75,000)	0
Total Governmental Activities	19,264,106	14,844,706	16,987,809	17,100,876	19,428,046	18,569,976	17,027,923	17,252,481
Business-type Activities:								
Miscellaneous	0	0	114,833	124,069	20,617	37,147	19,566	37,375
Transfers	249,220	200,000	177,662	160,000	160,000	187,210	75,000	0
Total Business-type Activities	249,220	200,000	292,495	284,069	180,617	224,357	94,566	37,375
Total Primary Government	19,513,326	15,044,706	17,280,304	17,384,945	19,608,663	18,794,333	17,122,489	17,289,856
Change in Net Assets								
Governmental Activities	(243,899)	(2,302,057)	1,565,269	1,116,708	2,399,596	(559,779)	1,317,653	2,425,791
Business-type Activities	(297,195)	303,859	47,885	214,942	(136,488)	(168,840)	262,211	272,013
Total Primary Government Change in Net Assets	(\$541,094)	(\$1,998,198)	\$1,613,154	\$1,331,650	\$2,263,108	(\$728,619)	\$1,579,864	\$2,697,804

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

Fiscal Year (1)	2001	2002	2003	2004
General Fund				
Reserved	\$340,539	\$218,533	\$189,716	\$171,237
Unreserved	3,845,769	3,566,713	3,368,621	3,005,033
<i>Total General Fund</i>	<u>4,186,308</u>	<u>3,785,246</u>	<u>3,558,337</u>	<u>3,176,270</u>
All Other Governmental Funds				
Reserved	1,374,081	1,307,799	1,372,430	972,053
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	7,337,195	7,385,382	8,311,622	7,047,449
Debt Service Funds	0	4,922	0	0
Capital Projects Funds	471,811	1,103,847	596,309	495,942
Total All Other Governmental Funds	<u>9,183,087</u>	<u>9,801,950</u>	<u>10,280,361</u>	<u>8,515,444</u>
<i>Total Governmental Funds</i>	<u>\$13,369,395</u>	<u>\$13,587,196</u>	<u>\$13,838,698</u>	<u>\$11,691,714</u>

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

2005	2006	2007	2008	2009	2010
\$205,032	\$71,786	\$39,165	\$150,370	\$193,731	\$174,293
3,354,346	3,215,321	2,825,528	2,206,419	2,196,741	2,854,335
3,559,378	3,287,107	2,864,693	2,356,789	2,390,472	3,028,628
989,587	885,182	1,497,638	849,400	1,080,399	1,211,140
8,710,620	8,916,103	8,884,235	10,618,409	10,709,020	11,719,285
41,584	12	0	0	0	0
526,666	275,599	714,921	237,481	237,481	923,275
10,268,457	10,076,896	11,096,794	11,705,290	12,026,900	13,853,700
\$13,827,835	\$13,364,003	\$13,961,487	\$14,062,079	\$14,417,372	\$16,882,328

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

Fiscal Year (1)	2001	2002	2003	2004
Revenues				
Taxes	\$11,210,553	\$11,799,980	\$12,303,361	\$11,083,208
Charges for Services	2,773,604	2,516,804	2,671,850	2,517,336
Licenses and Permits	4,903	4,885	6,142	15,463
Fines and Forfeitures	318,656	339,114	286,956	310,663
Intergovernmental	19,446,015	20,476,329	19,046,041	20,652,857
Special Assessments	71,970	85,302	91,727	93,653
Interest	833,484	717,181	485,809	352,100
Other	2,456,550	1,726,796	1,933,353	2,243,542
<i>Total Revenues</i>	37,115,735	37,666,391	36,825,239	37,268,822
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,181,419	5,551,086	5,612,014	5,761,304
Judicial	1,963,412	2,034,151	1,950,587	1,840,300
Public Safety	4,921,045	4,938,508	5,184,246	5,862,684
Public Works	4,602,360	4,629,219	4,847,608	5,049,887
Health	6,340,275	6,866,408	6,333,951	7,043,084
Human Services	12,473,785	12,376,654	12,345,865	11,700,955
Conservation and Recreation	70,032	56,124	53,965	52,189
Other	406,176	436,125	431,448	337,357
Capital Outlay	1,516,709	507,714	809,042	741,312
Debt Service:				
Principal Retirement	285,000	295,000	405,000	415,000
Interest and Fiscal Charges	472,278	778,091	425,734	411,734
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	38,232,491	38,469,080	38,399,460	39,215,806
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,116,756)	(802,689)	(1,574,221)	(1,946,984)
Other Financing Sources (Uses)				
Payment to Refunding Bond Escrow Agent	0	(1,695,000)	0	0
Issuance of Notes	0	0	0	0
Issuance of Bonds	0	2,965,000	0	0
Other Financing Uses	0	0	0	0
Transfers In	769,053	568,086	746,144	1,113,942
Transfers Out	(1,050,386)	(817,596)	(995,364)	(1,313,942)
<i>Total Other Financing Sources (Uses)</i>	(281,333)	1,020,490	(249,220)	(200,000)
<i>Net Change in Fund Balances</i>	(\$1,398,089)	\$217,801	(\$1,823,441)	(\$2,146,984)
Debt Service as a Percentage of				
Noncapital Expenditures (2)	0.8%	0.8%	1.1%	1.1%

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

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

2005	2006	2007	2008	2009	2010
\$13,186,619	\$13,327,977	\$14,725,121	\$14,220,313	\$13,432,727	\$12,867,002
3,601,960	4,204,046	2,902,679	3,117,101	3,267,220	4,116,029
3,561	3,109	5,165	4,268	17,529	3,297
350,197	343,179	383,460	357,961	333,519	534,079
23,706,954	22,538,222	23,945,180	23,761,603	25,668,115	23,554,164
93,452	98,789	108,267	152,784	176,606	147,358
588,829	715,517	988,886	828,575	309,048	174,505
1,717,465	2,047,625	1,675,885	1,867,390	1,696,782	1,441,806
43,249,037	43,278,464	44,734,643	44,309,995	44,901,546	42,838,240
5,947,890	6,416,236	6,264,292	5,658,383	5,781,879	5,549,459
1,814,729	2,479,488	2,310,000	1,899,790	1,664,369	1,895,369
5,551,242	5,477,934	5,499,635	5,879,948	5,295,598	5,458,745
5,417,550	5,943,903	6,037,991	5,136,036	6,764,738	6,441,468
7,724,904	8,078,797	8,935,154	9,766,699	10,173,027	9,568,095
13,013,980	13,416,399	13,156,311	13,418,318	13,266,246	10,407,487
38,523	137,654	154,420	0	0	0
378,361	439,636	440,642	467,116	322,689	286,800
300,910	360,609	2,228,759	721,729	400,330	264,611
800,000	845,000	512,000	544,000	544,000	635,000
307,165	354,151	388,973	394,235	394,235	376,250
81,215	10,000	27,000	0	0	10,000
41,376,469	43,959,807	45,955,177	43,886,254	44,607,111	40,893,284
1,872,568	(681,343)	(1,220,534)	423,741	294,435	1,944,956
(3,043,785)	0	0	0	0	0
360,000	0	0	0	0	0
3,125,000	355,000	2,000,000	0	0	520,000
0	0	0	0	0	0
1,437,913	1,728,558	1,906,611	2,137,060	1,384,720	1,488,162
(1,615,575)	(1,888,558)	(2,066,611)	(2,324,270)	(1,459,720)	(1,488,162)
263,553	195,000	1,840,000	(187,210)	(75,000)	520,000
\$2,136,121	(\$486,343)	\$619,466	\$236,531	\$219,435	\$2,464,956
2.1%	2.0%	2.2%	2.2%	2.1%	2.7%

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

	2010		% of Total Assessed Valuation
	Total Assessed Valuation (1)	Rank	
<u>Public Utilities</u>			
Ohio Edison	\$13,388,870	1	1.26%
Ohio Power Company	4,560,560	2	0.43%
Railroad CSX Trans	4,098,045	3	0.39%
Firelands Electric	3,174,224	4	0.30%
GTE North Inc.	(2)		(2)
Columbia Gas of Ohio	(2)		(2)
MCI Telecommunications	(2)		(2)
<u>Real Estate</u>			
MTD Consumer Group	7,612,434	1	0.72%
Pepperidge Farms	7,499,287	2	0.71%
Venture Packaging	6,991,543	3	0.66%
Sunrise Cooperative	5,863,451	4	0.55%
Willard Rental Properties	5,401,220	5	0.51%
R R Donnelley & Sons Co.	5,094,241	6	0.48%
Railroad CSX Transportation Inc.	4,613,249	7	0.43%
A Schulman Inc.	2,641,271	8	0.25%
Norfolk & Southern Railroad	2,531,211	9	0.24%
Bunge/Solae/Central Soya	2,465,748	10	0.23%
<u>Tangible Personal Property</u>			
Pepperidge Farms	1,353,380	1	0.13%
R R Donnelley & Sons Co.	954,611	2	0.09%
Bunge/Solae/Central Soya	815,438	3	0.08%
Sunrise Cooperative	611,467	4	0.06%
Venture Packaging	443,196	5	0.04%
A Schulman Inc.	354,900	6	0.03%
Norwalk Furniture	310,490	7	0.03%
Jason Wisconsin	216,345	8	0.02%
Fisher-Titus Hospital	197,461	9	0.02%
MTD Consumer Group	43,300	10	0.00%
Armstrong Air Conditioner	(2)		(2)
All Others	979,323,338		92.34%
Total Assessed Valuator	\$1,060,559,280		100.00%

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

(2) - Excluded in 2008, but reported in 1999.

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.

2001		
Total Assessed Valuation (1)	Rank	% of Total Assessed Valuation
\$14,752,510	4	1.85%
4,244,930	N/A	N/A
4,278,090	N/A	N/A
N/A	N/A	N/A
7,632,530	5	0.96%
5,930,510	9	0.74%
4,904,009	10	0.63%
13,234,000	N/A	N/A
5,127,920	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
19,282,250	2	2.42%
N/A	N/A	N/A
N/A	N/A	N/A
15,038,800	N/A	N/A
N/A	N/A	N/A
15,453,047	3	1.94%
42,290,083	1	5.31%
6,472,069	8	0.81%
7,281,500	7	0.91%
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
7,688,090	6	0.97%
664,583,712		83.46%
<u>\$796,270,310</u>		<u>100.00%</u>

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

Tax Collection Year	Real Property (2)		Personal Property (3)		Public Utility (3)		Totals		Total Direct Tax Rate	Assessed Value as a percent of Estimated Actual Value
	Residential/ Agricultural Assessed	Commercial/ Industrial Assessed	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual		
2001	662,891,450	129,687,090	2,264,510,114	586,589,400	1,837,230	5,249,229	941,063,120	2,856,348,743	\$ 6.75	32.95%
2002	660,158,750	135,080,490	2,272,112,114	591,032,280	2,871,980	8,205,657	945,869,290	2,871,350,051	6.75	32.94%
2003	674,619,200	135,598,890	2,314,908,829	552,660,040	2,887,840	8,250,971	951,270,940	2,875,819,840	6.75	33.08%
2004	744,506,120	142,568,890	2,534,500,029	524,884,920	3,052,130	8,720,371	1,021,348,370	3,068,105,320	6.75	33.29%
2005	757,220,020	143,849,010	2,574,482,943	531,355,120	3,094,870	8,842,486	1,037,002,680	3,114,680,549	6.85	33.29%
2006	767,926,020	148,160,780	2,617,390,857	525,492,760	3,102,840	8,865,257	1,050,562,830	3,151,748,874	6.85	33.33%
2007	832,961,670	154,689,730	2,821,861,143	352,612,480	3,159,780	9,027,943	1,078,964,300	3,183,501,566	7.85	33.89%
2008	835,575,610	155,749,850	2,832,358,457	262,562,960	3,593,080	10,265,943	1,060,559,280	3,105,187,360	7.85	34.15%
2009	843,086,337	160,789,403	2,868,216,400	140,750,360	3,741,600	10,690,286	1,042,804,930	3,019,657,046	7.85	34.53%
2010	855,682,460	159,190,630	2,899,637,400	120,226,480	4,285,550	12,244,429	1,049,215,260	3,032,108,309	7.85	34.60%

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

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

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

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

Collection Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
County Entity:										
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Other Entities:										
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
MRDD Operating	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Senior Services Center	0.40	0.40	0.40	0.40	0.50	0.50	0.50	0.50	0.50	0.50
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County-Wide Rates	\$6.75	\$6.75	\$6.75	\$6.75	\$6.85	\$6.85	\$7.85	\$7.85	\$7.85	\$7.85
School Districts:										
Bellevue	\$40.00	\$39.30	\$39.30	\$38.80	\$38.80	\$38.80	\$38.80	\$37.95	\$37.95	\$37.95
Norwalk	44.65	44.65	44.65	44.35	44.35	44.35	44.35	44.00	44.00	44.00
Willard	45.15	44.45	44.45	44.29	44.29	44.29	44.29	48.95	48.95	48.95
Monroeville	48.50	48.10	48.10	46.90	46.90	46.90	46.90	46.35	46.35	46.35
New London	35.60	35.60	35.60	35.10	35.10	35.10	35.10	34.75	34.75	34.75
South Central	37.85	37.85	37.85	37.75	37.75	37.75	37.75	37.55	37.55	37.55
Western Reserve	34.60	34.60	34.60	34.35	34.35	34.35	34.35	34.15	34.15	34.15
Seneca East	40.30	30.30	30.30	30.30	30.30	30.30	30.30	38.99	38.99	38.99
Berlin-Milan	58.15	58.15	58.15	57.30	57.30	57.30	57.30	61.20	61.20	61.20
Buckeye Central	45.00	45.00	45.00	45.00	45.00	45.00	45.00	51.30	51.30	51.30
Plymouth	37.30	36.00	36.00	36.00	36.00	36.00	36.00	33.00	33.00	33.00
Wellington	28.00	28.00	28.00	28.00	28.00	28.00	28.00	31.94	31.94	31.94
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)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Municipalities:										
Belleve	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10
Greenwich	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	7.80	7.80	7.80	7.60	7.60	7.60	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	6.50	6.50	6.50	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
Townships:										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Clarksfield	5.70	5.70	5.70	5.70	5.70	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	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Norwalk	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Norwich	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	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	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Special Districts:										
Firelands Ambulance	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	4.30	4.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Tri-Community Fire	2.50	2.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Belleve 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	0.55	0.55	0.55	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 tax rates.

Source: Huron County Auditor's Office

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

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected (1)	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied (1)	Accumulated Delinquencies
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
2008	36,984,124	35,745,561	96.65%	1,304,564	37,050,125	100.18%	2,534,560
2009	35,965,083	34,422,111	95.71%	1,289,728	35,711,839	99.30%	3,113,749
2010	37,167,668	35,660,464	95.94%	1,422,566	37,083,030	99.77%	3,399,003

Source: Huron County Auditor.

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

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Accumulated Delinquencies
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
2008	329,487	301,565	91.53%	30,845	332,410	9.28%	90,456
2009	446,071	411,934	92.35%	12,862	424,796	3.03%	105,443
2010	462,098	381,999	82.67%	16,789	398,788	4.21%	153,758

(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 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
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%	144.43
2003	59,855	2,875,819,840	7,958,369	0	7,958,369	0.277%	132.96
2004	60,094	3,068,105,320	7,958,369	0	7,958,369	0.259%	132.43
2005	61,254	3,114,680,549	7,815,000	0	7,815,000	0.251%	127.58
2006	61,457	3,151,748,874	8,396,153	0	8,396,153	0.266%	136.62
2007	61,775	3,183,501,566	9,770,696	0	9,770,696	0.307%	158.17
2008	61,802	3,105,187,360	8,965,000	0	8,965,000	0.289%	145.06
2009	61,912	3,019,657,046	8,101,000	0	8,101,000	0.268%	130.85
2010	59,626	3,032,108,309	8,336,000	0	8,336,000	0.289%	139.80

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

(2) See Table 6

Source: Huron County Auditor's Office

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

	2001	2002	2003	2004
Tax Valuation	<u>\$578,369,300</u>	<u>\$951,270,940</u>	<u>\$991,795,700</u>	<u>\$1,021,348,400</u>
Direct Legal Debt Limit (1):				
3.0% of the first \$100,000,000 assessed valuation	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
1.5% on excess of \$100,000,000 not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% on the amount in excess of \$300,000,000	<u>23,376,578</u>	<u>23,376,578</u>	<u>19,756,758</u>	<u>18,033,709</u>
Total direct legal debt limitation	<u>\$29,376,578</u>	<u>\$29,376,578</u>	<u>\$25,756,758</u>	<u>\$24,033,709</u>
Total of all County debt outstanding	<u>\$9,612,632</u>	<u>\$10,737,632</u>	<u>\$9,767,110</u>	<u>\$9,129,350</u>
Less:				
Enterprise fund general obligation bonds (3)	\$1,989,263	\$1,764,263	\$1,573,741	\$1,350,981
Job & Family Services (3)	0	4,215,000	3,670,000	3,500,000
Fairgrounds Improvements (3)	0	525,000	505,000	485,000
Soil & Water Conservation Bonds (3)	0	0	0	0
Enterprise fund short-term notes (3)	0	0	0	0
Old Jail Renovations (3)	0	375,000	360,000	345,000
Old Job & Family Services Demolition (3)	0	100,000	100,000	100,000
Jail Facility Bonds (3)	<u>3,948,369</u>	<u>3,758,369</u>	<u>3,558,369</u>	<u>3,348,369</u>
Total exempt debt	(5,937,632)	(10,737,632)	(9,767,110)	(9,129,350)
			0	
Less:				
Funds available in debt service fund	0	0	0	0
Total net indebtedness subject to direct debt	<u>(3,675,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Direct Legal Debt Margin	<u>\$25,701,578</u>	<u>\$29,376,578</u>	<u>\$25,756,758</u>	<u>\$24,033,709</u>
Unvoted Debt Limitation (1% of total assessed valuation)	\$9,458,693	\$9,512,709	\$9,917,957	\$10,213,484
Total net indebtedness applicable to limit	<u>(3,675,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Unvoted Legal Debt Margin	<u>\$5,783,693</u>	<u>\$9,512,709</u>	<u>\$9,917,957</u>	<u>\$10,213,484</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

2005	2006	2007	2008	2009	2010
<u>\$1,037,002,700</u>	<u>\$1,050,562,830</u>	<u>\$1,078,964,300</u>	<u>\$1,060,559,280</u>	<u>\$1,042,804,930</u>	<u>\$1,049,215,260</u>
\$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>20,925,067</u>	<u>18,764,071</u>	<u>19,474,108</u>	<u>19,013,982</u>	<u>18,570,123</u>	<u>18,730,382</u>
<u>\$26,925,067</u>	<u>\$24,764,071</u>	<u>\$25,474,108</u>	<u>\$25,013,982</u>	<u>\$24,570,123</u>	<u>\$24,730,382</u>
<u>\$8,928,220</u>	<u>\$8,396,153</u>	<u>\$9,793,000</u>	<u>\$8,965,000</u>	<u>\$8,101,000</u>	<u>\$8,336,000</u>
\$1,113,220	\$860,458	\$620,000	\$320,000	\$0	\$350,000
3,310,000	3,155,000	3,015,000	2,840,000	2,660,000	2,475,000
465,000	445,000	420,000	395,000	370,000	345,000
0	355,000	343,000	331,000	318,000	305,000
0	0	0	0	0	0
330,000	315,000	300,000	285,000	270,000	255,000
85,000	70,000	65,000	60,000	55,000	50,000
<u>3,625,000</u>	<u>3,195,695</u>	<u>3,030,000</u>	<u>2,735,000</u>	<u>2,430,000</u>	<u>2,120,000</u>
(8,928,220)	(8,396,153)	(7,793,000)	(6,966,000)	(6,103,000)	(5,900,000)
0	12	0	0	0	0
0	0	(2,000,000)	(1,999,000)	(1,998,000)	(2,436,000)
<u>\$26,925,067</u>	<u>\$24,764,071</u>	<u>\$23,474,108</u>	<u>\$23,014,982</u>	<u>\$22,572,123</u>	<u>\$22,294,382</u>
\$10,370,027	\$10,505,628	\$10,789,643	\$10,605,593	\$10,428,049	\$10,492,153
0	0	(2,000,000)	(1,999,000)	(1,998,000)	(2,436,000)
<u>\$10,370,027</u>	<u>\$10,505,628</u>	<u>\$8,789,643</u>	<u>\$8,606,593</u>	<u>\$8,430,049</u>	<u>\$8,056,153</u>

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

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	(b) Population	(b) Personal Income	Per Capita Personal Income	Outstanding Debt Per Capita
	(a) General Obligation Bonds	(a) General Obligation Notes	(a) Capital Leases	General Obligation Bonds	General Obligation Notes	(a) Capital Leases					
2001	7,623,369	0	0	1,989,263	0	102,984	9,715,616	59,500	1,439,165,000	24,188	163
2002	8,598,369	0	0	1,786,502	0	84,957	10,469,828	59,500	1,429,154,000	24,019	176
2003	8,193,369	0	0	1,573,741	0	96,595	9,863,705	59,855	1,455,108,000	24,311	165
2004	7,778,369	375,000	0	1,350,981	0	73,757	9,578,107	60,094	1,515,607,000	25,221	159
2005	7,515,048	360,000	0	1,113,220	0	50,054	9,038,322	61,254	1,560,445,000	25,475	148
2006	7,535,695	0	0	860,458	0	25,482	8,421,635	61,457	1,582,359,000	25,747	137
2007	9,173,000	0	0	597,696	0	0	9,770,696	61,775	N/A	N/A	158
2008	8,645,000	0	0	320,000	0	0	8,965,000	61,802	N/A	N/A	145
2009	8,101,000	0	0	0	0	100,744	8,201,744	61,912	N/A	N/A	132
2010	7,986,000	0	0	350,000	0	82,621	8,418,621	59,626	N/A	N/A	141

(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, 2010

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County (2)</u>	<u>Amount Applicable to County</u>
Direct Debt:			
County	<u>\$7,986,000</u>	<u>100%</u>	<u>\$7,986,000</u>
Overlapping Debt:			
School Districts:			
Pioneer Joint Vocational School	315,000	10%	31,500
Municipalities:			
Bellevue	1,200,000	53%	636,000
Milan	25,000	19%	4,750
New London	53,400	100%	53,400
Norwalk	<u>2,815,405</u>	<u>100%</u>	<u>2,815,405</u>
Overlapping Debt	<u>4,408,805</u>	<u>80.32%</u>	<u>3,541,055</u>
Total Direct and Overlapping Debt	<u><u>\$12,394,805</u></u>	<u><u>93.00%</u></u>	<u><u>\$11,527,055</u></u>

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

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

Source: Huron County Auditor's Office

Table 14
Huron County, Ohio
Ratio of Annual Debt Service Expenditures for General Bonded
Debt (1) to Total General Governmental Expenditures
Last Ten Years

Fiscal Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service (1)	Total General Governmental Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
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%
2008	528,000	410,316	938,316	43,886,335	2.14%
2009	544,000	394,235	938,235	44,607,111	2.10%
2010	635,000	376,250	1,011,250	40,893,284	2.14%

(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

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

(1) The five 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

Employer	2010	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,450	6.32%
MTD Products/Midwest Industries	925	4.03%
Fisher-Titus Medical Center	675	2.94%
Pepperidge Farms Inc.	600	2.62%
Huron County	495	2.16%
Mercy Hospital of Willard	490	2.14%
CSX Transportation	425	1.85%
Venture Packaging	360	1.57%
Norwalk Schools	310	1.35%
Wal-Mart	245	1.07%
Total Principal Employers	5,975	26.04%
Total Employment within the County	22,942	
Employer	2001	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,700	6.20%
MTD Products/Midwest Industries	1,100	4.01%
Norwalk Furniture	900	3.28%
Fisher-Titus Medical Center	719	2.62%
Pepperidge Farms	600	2.19%
Armstrong Air Conditioning	500	1.82%
Industrial Powder Coatings	500	1.82%
Huron County	475	1.73%
Janesville Products	450	1.64%
Mayflower Vehicle Systems	400	1.46%
Total Principal Employers	7,344	26.80%
Total Employment within the County	27,400	

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

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Table 17
Huron County, Ohio
Capital Asset Statistics by Function

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

(continued)

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

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

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

Table 18
Huron County, Ohio
Operating Indicators by Function

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

(continued)

	2010	2009	2008	2007	2006 (1)
Public Safety					
<i>Sheriff</i>					
Jail Operations:					
Average daily census	93	91.14	97.02	98.44	96.18
Prisoners booked	2,224	2,235	2,215	2,389	2,300
Prisoners released	2,221	2,235	2,218	2,288	2,286
Law Enforcement:					
Number of incidents	4,841	4,461	5,248	4,567	4,524
Number of citations	536	503	101	204	196
Number of papers served	3,941	3,888	4,099	4,001	3,948
Number of court house security	4,095	3,970	4,205	4,192	4,160
<i>Disaster Services</i>					
Number of emergency responses	14	10	20	36	37
<i>Coroner</i>					
Number of cases investigated	45	45	55	48	47
Number of autopsies performed	14	17	19	16	16
Public Works					
<i>Engineer</i>					
Miles of roads resurfaced	11.800	12.400	38.452	40.622	39.705
Bridged replaced/rehabilitated	10	11	10	9	11
Culverts replaced/improved	7	9	4	5	6
<i>Building Department</i>					
Number of permits received from cities, villages and townships	395	415	476	545	483
Health					
<i>MR/DD</i>					
Number of students enrolled:					
Early intervention program	54	35	60	48	45
School Age	18	18	17	20	20
Number employed at workshop	15	122	120	117	120
<i>Health</i>					
Average client count - intensive	4,834	4,760	4,426	4,093	600
Average client count - non-intensive	6,951	6,884	6,656	6,846	1,712

(1) The five 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)
2001	941,063,120	207,021,000	817
2002	945,869,290	87,029,000	714
2003	951,270,940	88,818,000	672
2004	1,021,348,370	82,191,000	567
2005	1,037,002,680	74,789,000	583
2006	1,050,562,830	84,112,000	483
2007	1,078,964,300	84,168,000	462
2008	1,060,559,280	90,356,000	476
2009	1,042,804,930	101,271,000	415
2009	1,049,215,260	106,201,000	395

(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, 2010

Population Year	Population
2001	59,500
2002	59,624
2003	59,855
2004	60,094
2005	61,254
2006	61,457
2007	61,775
2008	61,802
2009	61,912
2010	59,626

Source: U.S. Bureau of the Census

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2006	27,400	2,600	8.60%	5.05%	4.70%
2007	27,600	2,400	8.10%	5.15%	4.85%
2008	26,600	2,900	9.80%	6.50%	6.30%
2009	25,300	4,800	15.90%	10.90%	9.80%
2010	25,000	4,000	13.80%	11.00%	9.50%

Employment by Industrial Group

Industrial Group	Payroll totals (1) (in 000's)		
	2007	2008	2009
Construction	81,161	77,628	67,850
Manufacturing	289,248	268,227	222,025
Transportation and utilities	36,248	43,490	41,113
Wholesale and retail trade	0	42,062	40,649
Finance, insurance and real estate	16,919	19,090	15,828
Services	250,203	70,465	205,660
State and local government	86,584	89,255	90,199
Total	\$760,363	\$610,217	\$683,324

(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, 2010

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	0
Monroeville	3
North Fairfield	8
Bellevue	9
Wakeman	9
Willard	13
New London	13
Greenwich	13
Plymouth	15



Dave Yost • Auditor of State

HURON COUNTY 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
SEPTEMBER 22, 2011