

Huron County Financial Condition

Single Audit

January 1, 2006 through December 31, 2006

Fiscal Year Audited Under GAGAS: 2006



BALESTRA, HARR & SCHERER, CPAs, Inc.

CERTIFIED PUBLIC ACCOUNTANTS

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Mary Taylor, CPA
Auditor of State

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

We have reviewed the *Independent Auditor's Report* of the Huron County prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2006 through December 31, 2006. 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. The Huron County is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

July 31, 2007

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HURON COUNTY FINANCIAL CONDITION
HURON COUNTY, OHIO
December 31, 2006

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HURON COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Federal Expenditures
<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	14.228	BC-04-036-1	\$ 81,990
Community Development Block Grants / State's Program	14.228	BF-05-036-1	126,600
Total Community Development Block Grant / State's Program			<u>208,590</u>
Home Investment Partnerships Program	14.239	BC-04-036-2	241,191
Community Development Block Grant/Small Cities Program	14.219	N/A	30,940
Total U.S. Department of Housing and Urban Development			<u>480,721</u>
<u>U.S. Department of Justice</u>			
<i>Passed Through the Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Program	16.580	DG-D02-7132	22,057
Crime Victim Assistance Program VOCA/SVAA	16.575	VAGENE161T	60,650
Total U.S. Department of Justice			<u>82,707</u>
<u>U.S. Department of Homeland Security</u>			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Emergency management Performance Program	97.042	2006-EME60042	38,851
Total Emergency Management Performance Grants			<u>38,851</u>
Hazard Mitigation Grant	97.039	FEMA-DR-1580-OH	64,799
State Homeland Security Plan	97.073	2006-GE-T6-0051	30,361
Total U.S. Department of Homeland Security			<u>134,011</u>
<u>U.S. Department of Education</u>			
<i>Passed Through Ohio Department of Education:</i>			
State and Local Education - Systematic Improvement Grant	84.298	C2S1	152
Special Education Cluster:			
Special Education - Grants to States	84.027	6BSF	45,361
Special Education - Preschool Grants	84.173	PGS1	4,537
Total Special Education Cluster			<u>49,898</u>
Total U.S. Department of Education			<u>50,050</u>
<u>U.S. Department of Labor</u>			
<i>Passed Through Workforce Investment Act, Area 7:</i>			
<i>Workforce Investment Act Cluster:</i>			
Workforce Investment Act-Adult Program	17.258	N/A	490,511
Workforce Investment Act-Youth Activities	17.259	N/A	220,553
Workforce Investment Act-Dislocated Workers	17.260	N/A	199,214
Total WIA Cluster			<u>910,278</u>
Total U.S. Department of Labor			<u>910,278</u>
<u>U.S. Department of Health and Human Services</u>			
<i>Passed Through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Medicaid Cluster (Title XIX)	93.778	N/A	323,892
SCHIPS	93.767	N/A	590
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program (Title XIX) Medicaid Cluster	93.778	N/A	850,971
Social Services Block Grant (Title XX)	93.667	N/A	29,644
Community Mental Health Services Block	93.958	N/A	182,648
Prevention and Treatment of Substance Abuse Block	93.959	N/A	148,199
Total U.S. Department of Health and Human Services			<u>1,535,944</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 3,193,711</u>

N/A - Pass-through entity number was not provided

See the accompanying notes to the Schedule of Federal Awards Expenditures.

HURON COUNTY FINANCIAL CONDITION
Huron County, Ohio

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – REVOLVING LOAN FUNDS

Huron County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant (CDBG) Program. The purpose of this program is to provide loans to low and moderate income families for building improvement at a low/fixed interest rate. As of December 31, 2006 the total amount of loans outstanding was \$299,412. No federal funds were received in 2006 for the CDBG revolving loan fund program.

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

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

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Huron County, Ohio, Union County, Ohio (the County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2007, wherein we noted the County followed the cash basis of accounting rather than accounting principles general accepted in the United States of America and which we indicated the County implemented GASB Statements No. 46 and 47. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2006-001 to be a significant deficiency in internal control over financial reporting.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we do not believe that the significant deficiency described above is a material weakness.

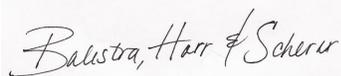
Compliance and Other Matters

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

We noted certain matters that we reported to management of the County in a separate letter dated June 29, 2007.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and accordingly, we express no opinion on it.

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



Balestra, Harr & Scherer, CPAs, Inc.

June 29, 2007

BALESTRA, HARR & SCHERER, CPAs, INC.

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

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

Compliance

We have audited the compliance of Huron County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2006. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006.

Internal Control Over Compliance

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

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

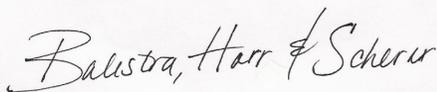
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the County's internal control.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2006, and have issued our report thereon dated June 29, 2007. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Balestra, Harr & Scherer, CPAs, Inc.

June 29, 2007

**HURON COUNTY FINANCIAL CONDITION
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 SECTION .505
FOR THE YEAR ENDED DECEMBER 31, 2006**

1. SUMMARY OF AUDITOR' S RESULTS

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

**HURON COUNTY FINANCIAL CONDITION
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 SECTION .505
FOR THE YEAR ENDED DECEMBER 31, 2006**

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

Finding No. 2006-001

Inexistence of a comprehensive capital asset policy and inventory:

The County does not have a comprehensive capital assets policies and procedures manual to assist in defining items to be capitalized and depreciated. The County does not have a capital asset software package. Currently, all capital assets are maintained on an excel spreadsheet which is not a comprehensive listing. The lack of a comprehensive capital assets policies and procedures manual and adequate capital asset software program can result in errors or irregularities occurring and not being detected in a timely manner.

In order to address the items mentioned above, the County should implement the following procedures:

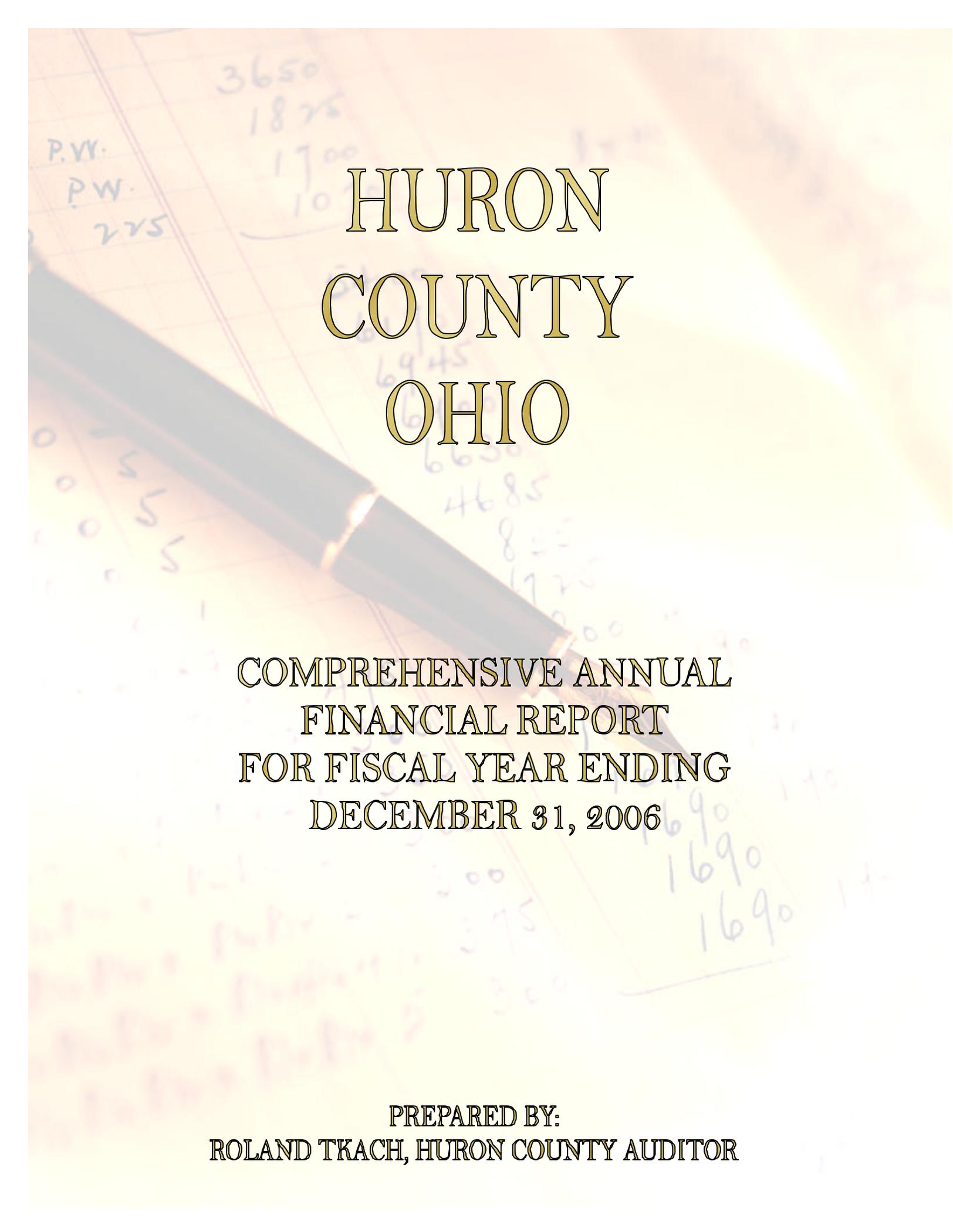
- Develop a comprehensive capital assets policies and procedures manual which encompass all types of capital assets, including land, land improvements, buildings, infrastructure, machinery and equipment, and any other capital assets. This manual needs to address capitalization areas such as dollar amounts over which items will be capitalized, potential capitalization or large batch purchases of capital assets under the dollar threshold, estimated useful lives for various types of capital assets, defining which networks of infrastructure will and will not be reported and how much information should be maintained for these items, incorporation of infrastructure capital assets for governmental and business-type activities into the capital asset management system, and other pertinent areas, such as procedures for the disposal of capital assets.
- Perform a comprehensive capital asset inventory either by a detailed County-wide inventory or by an appraisal.
- Reconcile the detailed capital asset report with the capital asset amounts reported in the financial statements and make appropriate corrections and adjustments to the County's capital asset records. Maintain a detailed file documenting differences noted, how items were corrected, and explanations regarding all changes made to the County's capital asset system.
- Provide or obtain appropriate training for all County personnel who will be involved in capital asset accounting and reporting.

Client Response:

The county is working to determine the most effective manner to address this deficiency.

3. FINDINGS FOR FEDERAL AWARDS

None.

The background of the cover features a close-up, slightly blurred image of a notebook page. The page is filled with handwritten numbers in blue ink, including '3650', '1875', '1700', '10', '6945', '6650', '4685', '855', '1725', '200', '1690', '1690', and '1690'. On the left side, there are handwritten labels 'P.VV.' and 'P.W.' followed by '225'. A black pen with a gold-colored clip is positioned diagonally across the page, pointing towards the bottom right. The overall color palette is warm, with yellow and orange tones.

HURON COUNTY OHIO

COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR FISCAL YEAR ENDING
DECEMBER 31, 2006

PREPARED BY:
ROLAND TKACH, HURON COUNTY AUDITOR

HURON COUNTY, OHIO

COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2006

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

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**HURON COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR FISCAL YEAR ENDING DECEMBER 31, 2006**

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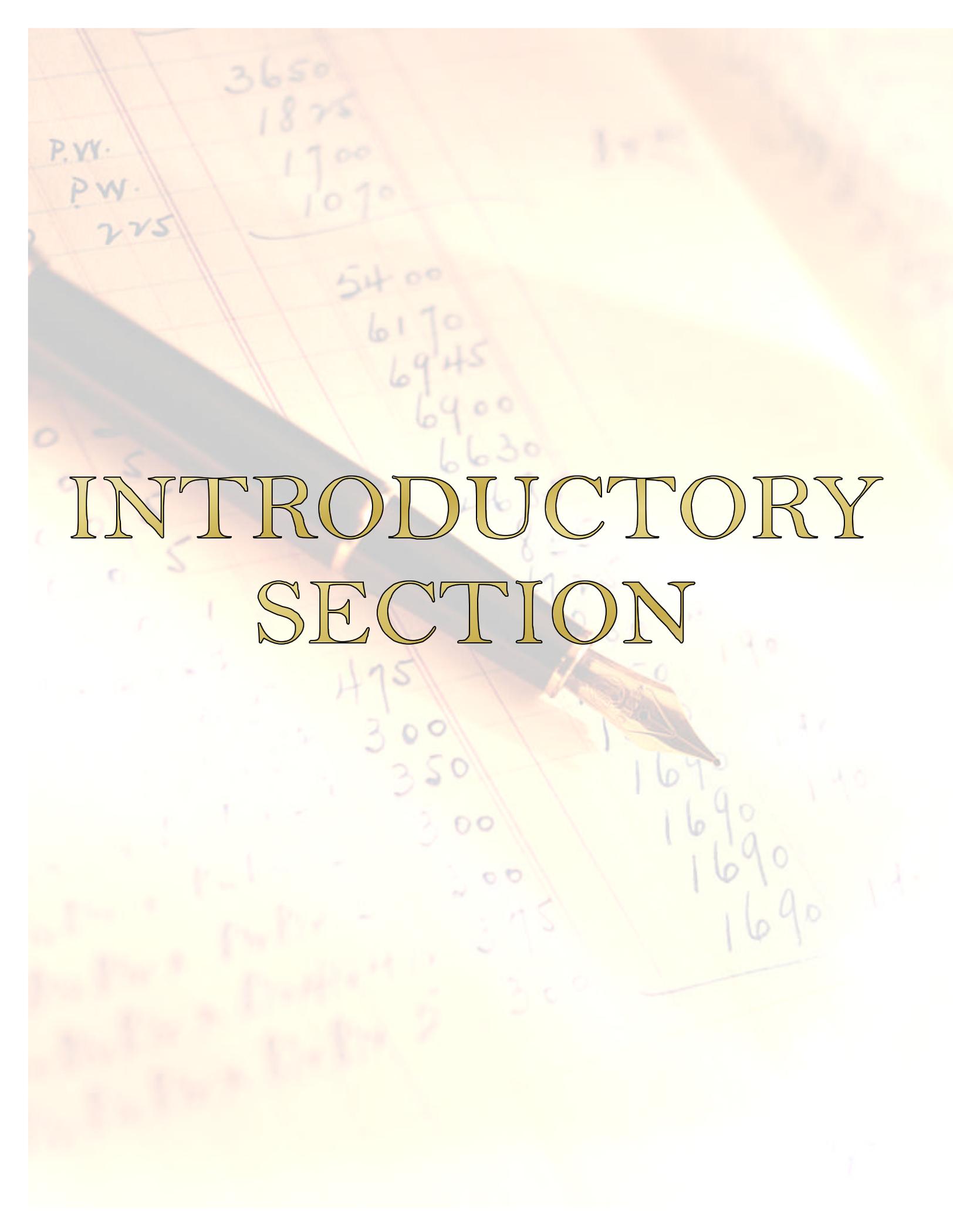
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INTRODUCTORY SECTION

ACCOUNTING DEPT.
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Fax (419) 663-5123

MAP DEPARTMENT
(419) 668-2021

ROLAND TKACH
HURON COUNTY AUDITOR



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MOBILE HOMES
(419) 668-8643

PERSONAL PROPERTY
(419) 668-8464

REAL ESTATE TAXATION
(419) 668-8464

WEIGHTS AND MEASURES
(419) 668-4304

FAX (419) 663-6948

June 29, 2007

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

As Auditor of Huron County, I am pleased to present to you the Comprehensive Annual Financial Report (CAFR) for Huron County for the fiscal year ended December 31, 2006.

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.

The CAFR is presented in three sections: the Introductory Section, the Financial Section and the Statistical Section. The Introductory Section includes a title page, a table of contents, this transmittal letter, an organizational chart, a list of elected officials and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded for the 2005 Huron County CAFR.

The Financial Section includes our independent auditor's, Balestra, Harr & Scherer, CPAs Inc., report of independent auditors, Management's Discussion and Analysis, the basic financial statements and relevant supplemental financial statements and schedules for 2006.

The Statistical Section presents historical, financial, analytical, economic and demographic information, which may be useful for further analysis and comparisons.

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

The County

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

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

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

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

Reporting Entity and Services

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

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

Economic Condition and Outlook

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

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

The County's agricultural economy consists primarily of grain production, vegetables, fruit, nursery stock, cattle and dairy products. Agriculture generates close to \$80 million for the Huron County economy. Huron County is one of the top Ohio counties in terms of total farm income.

Major County Initiatives

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

In 2006, the County Commissioners began a needs assessment study on an energy savings plan for the Courthouse and the Huron County Office Building. It was determined through an engineering study that a significant amount of savings in electric and natural gas usage would occur through a revamping and replacement of the current lighting fixtures and heating boilers. The project will be funded through a shared pool of resources through the County Commissioners Association of Ohio. It was estimated that the savings from the project would pay for itself in about 10 years. The initial plan calls for a \$2 million investment. The actual construction is estimated to be started in the spring of 2007 and conclude in early fall of 2007.

One of the larger expansions of local business involves the Summit Racing Equipment Motorsports Park, formerly known as the Norwalk Raceway Park. The 225 acre park is now operating under the rules and regulations of the National Hot Rod Association (NHRA), which brings with it the biggest names in drag racing. Television coverage on ESPN and ESPN2 equates to a much larger fan base than under the former International Hot Rod Association (IHRA). The management of the park has increased significantly the seating capacity by a thousand, added at least eight luxury boxes overlooking the strip from the grandstands, a media center for over 60 members of local, state and national outlets and 20 additional acres of paved parking. The Motorsports Park is one of the top 10 drag racing tracks in the country out of more than 300.

Because of the new management and sponsorship, additional employees, now numbering over 175, have been added to handle the increase in expected attendance in 2007. It is customary to have crowds as large as 25,000-30,000 every weekend for racing events. Participants and fans are drawn to Norwalk from about a 200-mile radius.

Another new addition to the county has been a Premier Movies theatre complex on the north edge of Norwalk. It boasts ten individual theatres, all with stadium seating. It is the first of its kind in Huron County. As part of the same project, a senior living apartment complex has been built in the same vicinity. These are for people 55 years of age and older of moderate incomes. A restaurant and a small mall plaza are also in the planning stages, but no construction has commenced to date.

The County Commissioners, along with the Huron County Development Council (HCDC), are committed to providing a variety of services required to meet the needs of its citizens and to actively support economic development not only in Norwalk, but the surrounding communities of Bellevue, Monroeville, Wakeman, New London, Willard and Greenwich.

Accounting System

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

A further discussion of the three methods of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of budget basis to GAAP basis of accounting may be found in **Note B** and **Note K**, respectively, of the *Notes to the Basic Financial Statements*.

Internal Control

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

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management. The County is also required to undergo an annual audit in conformity with the provisions of the

Single Audit Act of 1996 and U.S. Offices of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. As a part of the County's A-133 audit procedure, tests are made to determine the adequacy of internal control, including that portion related to federal financial award programs, as well as to determine that the County has complied with applicable laws and regulations.

Cash Management

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

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

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

Investment Highlights

Investments and Earnings	<u>2006</u>	<u>2005</u>
Total investments and deposits at year-end	\$18,550,161	\$17,846,470
Interest revenue	\$ 744,526	\$ 594,846

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

Risk Management

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

The County per Ohio law pays all elected officials bonds.

Independent Audit

Included in the report on pages 15 and 16 is an unqualified report of independent auditors rendered by Balestra, Harr & Scherer, CPAs Inc. with respect to the basic financial statements of the County as of and for the year ended December 31, 2006. As part of the annual preparation of a CAFR, the County subjects the basic financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal control of financial and operational systems.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Huron County, Ohio for its CAFR for the fiscal year ended December 31, 2005. 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 2006 CAFR for Huron County represents the 17th 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,

A handwritten signature in black ink, appearing to read "Roland Tkach". The signature is fluid and cursive, with the first name "Roland" written in a larger, more prominent script than the last name "Tkach".

ROLAND TKACH
Huron County Auditor

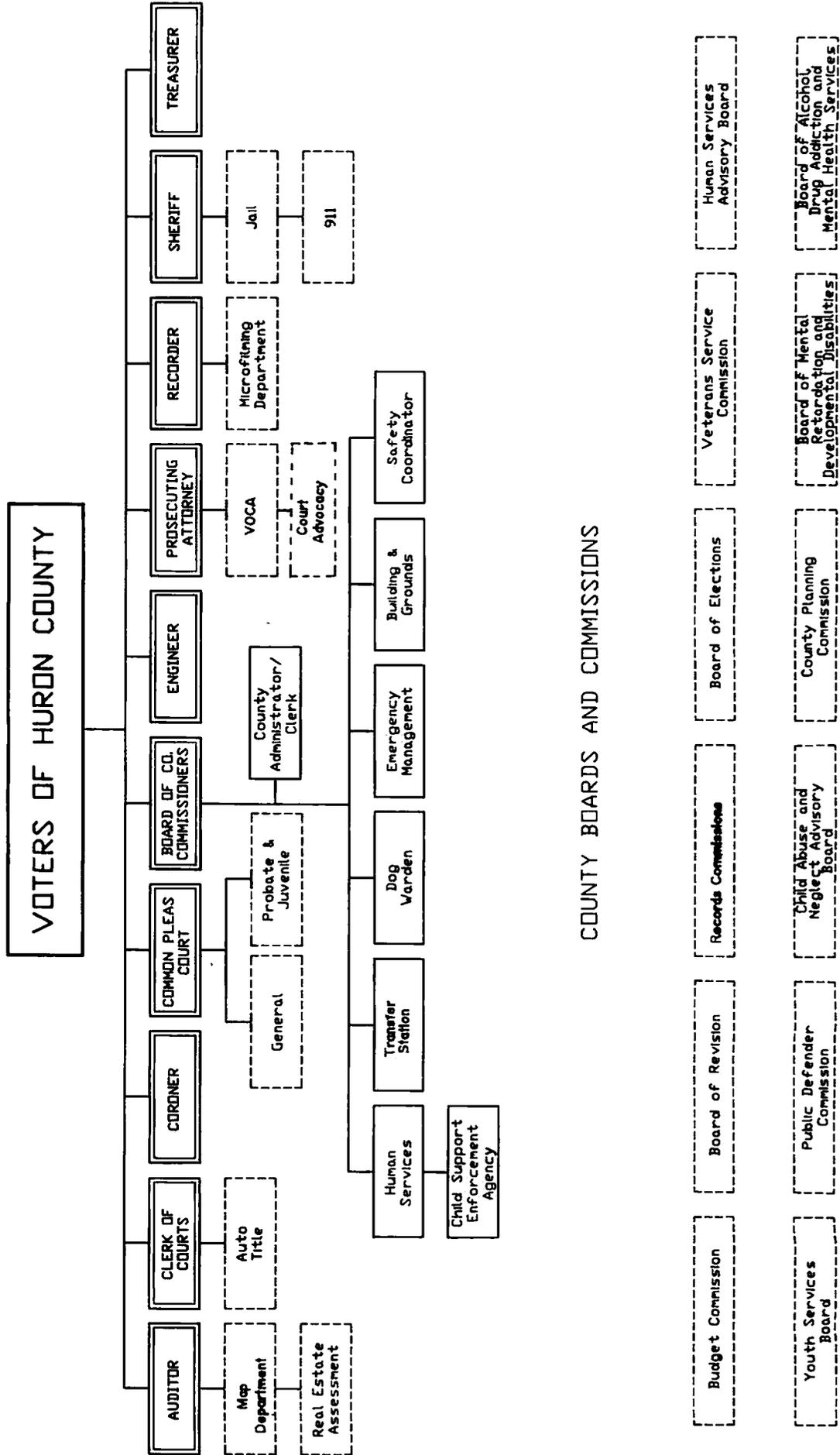
**HURON COUNTY, OHIO
LIST OF ELECTED OFFICIALS
DECEMBER 31, 2006**

Auditor John A. Elmlinger (1)
Clerk of Courts..... Susan Hazel
Commissioner..... Michael Adelman
Commissioner Ralph Fegley
Commissioner Gary Bauer
Coroner Dr. Jeffery Harwood
Court of Common Pleas-General..... Earl R. McGimpsey
Court of Common Pleas-Probate & Juvenile..... Timothy Cardwell
Engineer Joseph Kovach
Prosecuting Attorney Russell V. Leffler
Recorder Karen Fries
Sheriff Richard Sutherland
Treasurer Roland Tkach (2)

(1) Roland Tkach was elected to this position in November, 2006 and took office March 1, 2007

(2) Kathleen Schaffer was elected to this position in November, 2006 and took office April 1, 2007

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



ELECTED OFFICIALS

COUNTY AGENCIES

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Huron County
Ohio

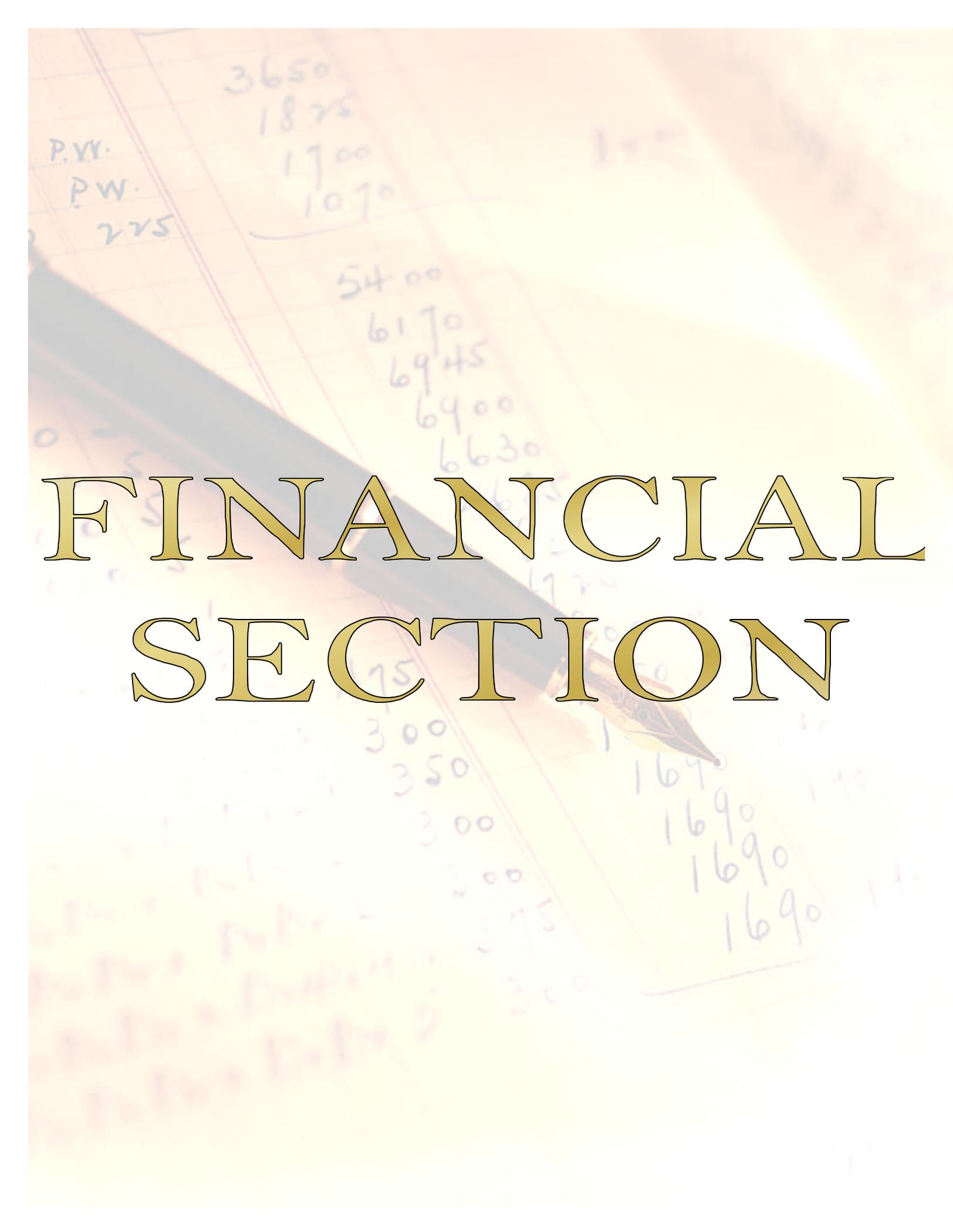
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

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



The background features a close-up of a fountain pen nib writing on a ledger. The ledger has columns and rows, with various numbers handwritten in blue ink. Some numbers are underlined, suggesting calculations or totals. The overall scene is brightly lit, with a warm, yellowish glow.

FINANCIAL SECTION

BALESTRA, HARR & SCHERER
CERTIFIED PUBLIC ACCOUNTANTS
528 S. WEST STREET P.O. BOX 687
PIKETON, OHIO 45661

TELEPHONE: (740) 289-4131 FACSIMILE: (740) 289-3639
www.bhscpas.com

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

Independent Auditor's Report

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Huron County (the County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

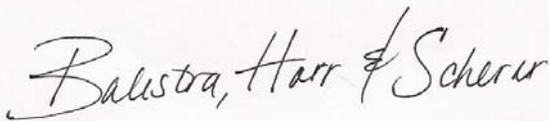
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2006, and the respective changes in financial position and cash flows where applicable thereof, and the respective budgetary comparison for the general fund and major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2007, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

As described in Note N to the basic financial statements, the District implemented Governmental Accounting Standards Board Statement (GASB) Number 44, *Economic Condition Reporting: The Statistical Section*, GASB Statement No. 46, *Net Assets Restricted by Enabling Legislation*, and GASB Statement No. 47, *Accounting for Termination Benefits*.

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

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

Balestra, Harr & Scherer, CPAs, Inc.

June 29, 2007

**HURON COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2006**

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, 2006. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2006 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2006 by \$42,850,162 (net assets).
- The County's total net assets increased by \$1,331,650, which is approximately 3.2% of the net assets at the beginning of the year 2006.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$13,364,003, a decrease of \$486,343 from the prior year. Of this amount, \$12,407,035 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the general fund was \$3,215,321, which represents a 4.3% decrease from the prior year, and represents 24.7% of total general fund expenditures.

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 two 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.

The Government-wide Financial Statements can be found on pages 26 to 29 of this report.

Fund Financial Statements

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

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements.

However, unlike the Government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating government's near-term financing requirements.

Because the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a number of individual governmental funds. Information is represented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 30 to 39 of this report.

Proprietary Funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Landfill. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance program. Because this service predominantly benefits governmental rather than business-type functions, it has been included with governmental activities in the Government-wide financial statements. The proprietary fund financial statements can be found on pages 40 to 42 of this report.

Fiduciary Funds: Are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statements can be found on page 43 of this report.

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the County-wide and fund financial statements. The notes to the basic financial statements can be found on pages 44-74 of this report.

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

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities by \$42,850,162 (\$43,271,211 in governmental activities and \$(421,049) in business type activities) as of December 31, 2006. By far, the largest portion of the County net assets (72%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt used to acquire those capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (25%) represents resources that are subject to restrictions on how they can be used.

	Table 1 Net Assets			Net Assets		
	Governmental	Business- Type	Total	Governmental	Business- Type	Total
	Activities	Activities		Activities	Activities	
Assets	2006	2006	2006	2005*	2005	2005*
Current and other assets	\$23,062,578	\$ 872,072	\$23,934,650	\$23,717,204	\$ 731,490	\$24,448,694
Capital assets, net	<u>36,420,799</u>	<u>2,862,234</u>	<u>39,283,033</u>	<u>35,900,520</u>	<u>2,939,239</u>	<u>38,839,759</u>
Total Assets	<u>59,483,377</u>	<u>3,734,306</u>	<u>63,217,683</u>	<u>59,617,724</u>	<u>3,670,729</u>	<u>63,288,453</u>
Liabilities						
Current and other liabilities	6,965,125	192,659	7,157,784	7,959,085	179,980	8,139,065
Long-term liabilities due within one year	499,588	310,482	810,070	845,000	299,572	1,144,572
Long-term liabilities due in more than one year	<u>8,747,453</u>	<u>3,652,214</u>	<u>12,399,667</u>	<u>8,659,136</u>	<u>3,827,168</u>	<u>12,486,304</u>
Total liabilities	<u>16,212,166</u>	<u>4,155,355</u>	<u>20,367,521</u>	<u>17,463,221</u>	<u>4,306,720</u>	<u>21,769,941</u>
Net Assets						
Invested in capital assets, net of debt	28,885,104	1,976,294	30,861,398	28,383,472	1,775,965	30,159,437
Restricted	10,783,184	0	10,783,184	10,521,432	0	10,521,432
Unrestricted	<u>3,602,923</u>	<u>(2,397,343)</u>	<u>1,205,580</u>	<u>3,249,599</u>	<u>(2,411,956)</u>	<u>837,643</u>
Total Net Assets	<u>\$43,271,211</u>	<u>\$ (421,049)</u>	<u>\$42,850,162</u>	<u>\$42,154,503</u>	<u>\$ (635,991)</u>	<u>\$41,518,512</u>

* - Restated – See Note O

Table 2 (on following page) provides a summary of the changes in net assets for the year ended December 31, 2006. The County financial position increased for governmental activities and increased for business-type activities.

Table 2						
	Governmental Activities	Changes in Net Assets- Business- Type Activities	Total	Governmental Activities	Changes in Net Assets- Business- Type Activities	Total
Revenues	<u>2006</u>	<u>2006</u>	<u>2006</u>	<u>2005*</u>	<u>2005</u>	<u>2005*</u>
Program Revenues:						
Charges for services	\$4,655,740	\$2,451,182	\$ 7,106,922	\$4,174,170	\$2,181,682	\$ 6,355,852
Operating grants and contributions	21,266,811	0	21,266,811	22,213,881	0	22,213,881
Capital Grants and Contributions	0	0	0	54,128	0	54,128
General Revenues:						
Taxes	13,380,408	0	13,380,408	13,206,704	0	13,206,704
Investment income	744,526	0	744,526	594,846	0	594,846
Other	<u>3,135,942</u>	<u>124,069</u>	<u>3,260,011</u>	<u>3,363,921</u>	<u>114,833</u>	<u>3,478,754</u>
<i>Total Revenues</i>	<u>43,183,427</u>	<u>2,575,251</u>	<u>45,758,678</u>	<u>43,607,650</u>	<u>2,296,515</u>	<u>45,904,165</u>
Program Expenses						
General Government:						
Legislative and executive	6,701,029	0	6,701,029	5,644,351	0	5,644,351
Judicial system	2,376,585	0	2,376,585	1,844,125	0	1,844,125
Public safety	5,566,187	0	5,566,187	5,877,178	0	5,877,178
Public works	4,865,832	0	4,865,832	6,114,709	0	6,114,709
Health	7,913,082	0	7,913,082	7,925,635	0	7,925,635
Human services	13,386,709	0	13,386,709	13,695,503	0	13,695,503
Conservation and recreation	137,654	0	137,654	49,020	0	49,020
Miscellaneous	439,636	0	439,636	367,864	0	367,864
Interest and fiscal charges	520,005	0	520,005	358,670	0	358,670
Landfill	<u>0</u>	<u>2,520,309</u>	<u>2,520,309</u>	<u>0</u>	<u>2,426,292</u>	<u>2,426,292</u>
<i>Total Expenses</i>	<u>41,906,719</u>	<u>2,520,309</u>	<u>44,427,028</u>	<u>41,877,055</u>	<u>2,426,292</u>	<u>44,303,347</u>
Increase in Net Assets before Transfers	1,276,708	54,942	1,331,650	1,730,595	(129,777)	1,600,818
Transfers	<u>(160,000)</u>	<u>160,000</u>	<u>0</u>	<u>(177,662)</u>	<u>177,662</u>	<u>0</u>
Increase in Net Assets	1,116,708	214,942	1,331,650	1,552,933	47,885	1,600,818
Net Assets - beginning	<u>42,154,503</u>	<u>(635,991)</u>	<u>41,518,512</u>	<u>40,601,570</u>	<u>(683,876)</u>	<u>39,917,694</u>
Net Assets - ending	<u>\$43,271,211</u>	<u>\$(421,049)</u>	<u>\$42,850,162</u>	<u>\$42,154,503</u>	<u>\$(635,991)</u>	<u>\$41,518,512</u>

* - Restated – See Note O

Governmental Activities

Human Services accounted for \$13,386,709 of the \$41,906,719 total expenses for governmental activities or 31.9% of total expenses. The next largest programs are health and legislative and executive, accounting for \$7,913,082 and \$6,701,029 respectively, which represents 18.8% and 15.9% respectively of total governmental expenses.

Tax revenue accounts for \$13,380,408 of the \$43,183,427 total revenue for governmental activity, or 31% of total revenue. Operating grants was the largest program revenue accounting for \$21,266,811, or 49% of total governmental revenue.

The County's direct charges to users of governmental services made up \$4,655,740 or 11% 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.

Business-type Activities

The net assets for the business-type activities for the County increased by \$214,942 for the year ended 2006. The major revenue source was charges for services of \$2,451,182.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal years.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$3,215,321, while total fund balance reached \$3,287,107. This is a decrease of 4.3% and 7.6%, respectively. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 24.7 percent to total general fund expenditures, while total fund balance represents 25.3 percent of that same amount.

The fund balance of the County's general fund decreased by \$272,271 during the current fiscal year. Key factors in this change are as follows:

- An increase in tax revenue of approximately \$1.1 million which was partially offset by a decrease in miscellaneous revenue of approximately \$.5 million.

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

The fund balance of the Board of Mental Retardation decreased \$17,507 to \$798,448. The decrease is due primarily to an increase in expenditures for health of approximately \$4 million which was partially offset by increases in tax and intergovernmental revenues.

The fund balance of Job and Family Services increased \$461,627 to \$612,133. The increase is due to an increase in social programs of over \$1.4 million. The fund balance of Motor Vehicle and Gas Tax increased \$44,031 to \$2,046,201. The fund balance of Mental Health increased \$164,236 to \$1,780,912.

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

Unrestricted net assets of the Landfill Fund at the end of the year amounted to (\$2,397,343). Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

There were only minor changes between the original and the final budgets for both revenues and expenditures. The differences between the final budget and the actual for revenues were primarily due to increases in taxes and investment earnings beyond the final estimates. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive and human services.

Capital Assets and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business type activities as of December 31, 2006 amounts to \$39,283,033 (net of accumulated depreciation). This investment in capital asset includes land, building structures and improvements, furniture, fixtures equipment and infrastructure. The total increase in the County's investment in capital assets for the current fiscal year was 1.1% (a 1.4% increase for governmental activities and a 2.6% decrease for business-type activities).

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

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$8,396,153, which is backed by the full faith and credit of the government.

The County's total debt decreased slightly during the current fiscal year. This was partially due to required debt service payments partially offset by new general obligation bonds issued of \$355,000.

The County maintains an "AA " rating from Standard & Poor's and an "AA " rating from Moody's for general obligation debt. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current debt limitation for Huron County is \$24.76 million.

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

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 8.6 percent, which is higher than the rate a year ago. The state average unemployment rate was 5.05 percent and the national average was 4.70 percent.

Inflationary trends in the region compare favorably to nation indices.

These factors were considered in preparing the County's budget for the 2007 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, 2006

	Governmental Activities	Business-Type Activities	Total
Assets:			
Equity in Pooled cash and cash equivalents	\$ 12,613,791	\$ 503,130	\$ 13,116,921
Receivables (net of allowance for uncollectibles)			
Taxes	5,601,212	-	5,601,212
Accounts	91,317	363,129	454,446
Special assessments	142,131	-	142,131
Accrued interest	45,746	-	45,746
Loans	299,412	-	299,412
Due from other governments	3,542,851	-	3,542,851
Prepaid expenses	107,327	-	107,327
Inventory: materials and supplies	544,959	5,813	550,772
Unamortized bond issuance costs	73,832	-	73,832
Capital assets not being depreciated	1,500,905	307,678	1,808,583
Capital assets being depreciated (net of accumulated depreciation)	34,919,894	2,554,556	37,474,450
<i>Total assets</i>	59,483,377	3,734,306	63,217,683
Liabilities:			
Accounts Payable	1,428,202	124,512	1,552,714
Contracts payable	145,811	-	145,811
Accrued wages and benefits	252,175	57,427	309,602
Due to other governments	322,222	6,569	328,791
Claims payable	504,020	-	504,020
Accrued interest payable	40,190	4,151	44,341
Unearned revenue	4,272,505	-	4,272,505
Long-term liabilities			
Due within one year	499,588	310,482	810,070
Due in more than one year	8,747,453	3,652,214	12,399,667
<i>Total liabilities</i>	16,212,166	4,155,355	20,367,521
Net Assets:			
Invested in capital assets, net of related debt	28,885,104	1,976,294	30,861,398
Restricted for:			
Board of Mental Retardation	689,356	-	689,356
Job & Family Services	308,296	-	308,296
Motor Vehicle & Gas Tax	3,305,839	-	3,305,839
Mental Health	1,741,155	-	1,741,155
Children's Services	697,351	-	697,351
Felony Delinquent Care and Custody	585,997	-	585,997
Huron County Revolving Loan	545,306	-	545,306
Other	2,601,290	-	2,601,290
Debt service	32,995	-	32,995
Capital projects	275,599	-	275,599
Unrestricted (deficit)	3,602,923	(2,397,343)	1,205,580
<i>Total net assets</i>	\$ 43,271,211	\$ (421,049)	\$ 42,850,162

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

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HURON COUNTY, OHIO
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2006

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	\$ 6,701,029	\$ 1,682,605	\$ 65,745	\$ -
Judicial	2,376,585	270,878	-	-
Public safety	5,566,187	664,406	710,083	-
Public works	4,865,832	599,314	5,382,869	-
Health	7,913,082	207,671	3,903,197	-
Human services	13,386,709	1,194,391	11,003,885	-
Conservation and recreation	137,654	-	201,032	-
Miscellaneous	439,636	36,475	-	-
Interest and fiscal charges	520,005	-	-	-
Total governmental activities	<u>41,906,719</u>	<u>4,655,740</u>	<u>21,266,811</u>	<u>-</u>
Business-type activities:				
Landfill	2,520,309	2,451,182	-	-
Total business-type activities	<u>2,520,309</u>	<u>2,451,182</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 44,427,028</u>	<u>\$ 7,106,922</u>	<u>\$ 21,266,811</u>	<u>\$ -</u>

General Revenues and Transfers:

General Revenues:

Property Taxes Levied For:

 General Purposes

 Board of Mental Retardation

 Mental Health

 Senior Services

Sales Tax

Intergovernmental revenue not restricted to specific programs

Investment Income

Miscellaneous

Transfers

 Total general revenues and transfers

 Changes in net assets

Net assets (deficit) - beginning as restated (See Note O)

Net assets (deficit) - ending

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

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

Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (4,952,679)	\$ -	\$ (4,952,679)
(2,105,707)	-	(2,105,707)
(4,191,698)	-	(4,191,698)
1,116,351	-	1,116,351
(3,802,214)	-	(3,802,214)
(1,188,433)	-	(1,188,433)
63,378	-	63,378
(403,161)	-	(403,161)
(520,005)	-	(520,005)
<u>(15,984,168)</u>	<u>-</u>	<u>(15,984,168)</u>
-	(69,127)	(69,127)
-	(69,127)	(69,127)
<u>(15,984,168)</u>	<u>(69,127)</u>	<u>(16,053,295)</u>
2,273,164	-	2,273,164
2,603,767	-	2,603,767
185,986	-	185,986
485,107	-	485,107
7,832,384	-	7,832,384
1,088,317	-	1,088,317
744,526	-	744,526
2,047,625	124,069	2,171,694
(160,000)	160,000	-
<u>17,100,876</u>	<u>284,069</u>	<u>17,384,945</u>
1,116,708	214,942	1,331,650
42,154,503	(635,991)	41,518,512
<u>\$ 43,271,211</u>	<u>\$ (421,049)</u>	<u>\$ 42,850,162</u>

**HURON COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2006**

	General Fund	Board of Mental Retardation	Job & Family Services	Motor Vehicle & Gas Tax	Mental Health	Nonmajor Governmental	Total Governmental Funds
ASSETS							
Equity in Pooled cash and cash equivalents	\$ 2,236,212	\$ 924,191	\$ 550,823	\$ 783,767	\$1,826,645	\$ 5,162,734	\$ 11,484,372
Receivables (net of allowances for uncollectibles)							
Taxes	2,710,581	2,167,767	-	-	361,432	361,432	5,601,212
Accounts	39,805	-	53	6,113	-	36,409	82,380
Special assessments	-	-	-	-	-	142,131	142,131
Accrued interest receivable	39,243	-	-	-	-	1,961	41,204
Loans	-	-	-	-	-	299,412	299,412
Due from other governments	460,705	11,168	509,091	2,409,025	4,805	148,057	3,542,851
Prepayments	107,327	-	-	-	-	-	107,327
Materials and supplies inventory	1,824	-	-	541,920	-	1,215	544,959
 Total assets	 <u>\$ 5,595,697</u>	 <u>\$ 3,103,126</u>	 <u>\$ 1,059,967</u>	 <u>\$ 3,740,825</u>	 <u>\$ 2,192,882</u>	 <u>\$ 6,153,351</u>	 <u>\$ 21,845,848</u>

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

HURON COUNTY, OHIO
BALANCE SHEET (continued)
GOVERNMENTAL FUNDS
DECEMBER 31, 2006

	General Fund	Board of Mental Retardation	Job & Family Services	Motor Vehicle & Gas Tax	Mental Health	Nonmajor Governmental	Total Governmental Funds
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 290,809	\$ 51,339	\$ 329,940	\$ 92,142	\$ 45,851	\$ 612,651	\$ 1,422,732
Contracts payable	-	-	-	-	-	145,811	145,811
Due to other governments	142,225	45,692	64,534	38,517	1,892	29,362	322,222
Accrued wages and benefits	104,783	39,880	53,360	28,535	2,795	22,822	252,175
Deferred revenue	1,770,773	2,167,767	-	1,535,370	361,432	503,563	6,338,905
Total liabilities	2,308,590	2,304,678	447,834	1,694,564	411,970	1,314,209	8,481,845
FUND BALANCES							
Fund Balances:							
Reserved-							
Reserved for encumbrances	71,786	248,966	-	204,177	80,876	51,751	657,556
Reserved for loans	-	-	-	-	-	299,412	299,412
Unreserved-							
General fund	3,215,321	-	-	-	-	-	3,215,321
Special revenue funds	-	549,482	612,133	1,842,084	1,700,036	4,212,368	8,916,103
Debt service fund	-	-	-	-	-	12	12
Capital project funds	-	-	-	-	-	275,599	275,599
Total fund balances	3,287,107	798,448	612,133	2,046,261	1,780,912	4,839,142	13,364,003
Total liabilities and fund balances	\$ 5,595,697	\$ 3,103,126	\$ 1,059,967	\$ 3,740,825	\$ 2,192,882	\$ 6,153,351	\$ 21,845,848

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, 2006

Total Governmental Fund Balances		\$ 13,364,003
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.		36,420,799
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	283,447	
Intergovernmental	1,782,953	
Unamortized Issuance Costs	73,832	
Total		2,140,232
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.		633,408
Long-Term Liabilities, including bonds, long term notes, capital lease obligations, long-term portion of compensated absences are not due and payable in the current period and are not reported in the funds.		
Accrued Interest Payable	(40,190)	
Jail Facility Bonds Payable	(222,588)	
Human Services Building Bonds Payable	(1,875,000)	
Compensated Absences	(1,711,346)	
County Building Bonds Payable	(355,000)	
Correctional Facility Refunding Bonds Payable	(2,943,107)	
Various Purpose Improvement Bonds Payable	(2,140,000)	
Total		(9,287,231)
Net Assets of Governmental Activities		\$ 43,271,211

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

HURON COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2006

	Board of					Totals	
	General Fund	Mental Retardation	Job & Family Services	Motor Vehicle & Gas Tax	Mental Health	Nonmajor Governmental	Governmental Funds
Revenues:							
Taxes	\$ 10,084,851	\$ 2,582,771	\$ -	\$ -	\$ 182,487	\$ 477,868	\$ 13,327,977
Charges for services	1,144,013	-	786,742	289,637	-	1,983,654	4,204,046
Licenses and permits	3,109	-	-	-	-	-	3,109
Special assessments	-	-	-	-	-	98,789	98,789
Fines and forfeitures	266,644	-	-	63,872	-	12,663	343,179
Intergovernmental revenue	1,117,273	1,133,235	7,860,299	4,596,022	2,854,237	4,977,156	22,538,222
Investment earnings	631,085	-	-	43,768	-	40,664	715,517
Miscellaneous revenue	996,697	410,560	50,809	88,293	77,846	423,420	2,047,625
Total revenues	14,243,672	4,126,566	8,697,850	5,081,592	3,114,570	8,014,214	43,278,464
Expenditures:							
Current:							
General government-							
Legislative and executive	5,040,151	-	-	-	-	1,376,085	6,416,236
Judicial	2,479,488	-	-	-	-	-	2,479,488
Public safety	4,759,914	-	-	-	-	718,020	5,477,934
Public works	-	-	-	5,037,561	-	906,342	5,943,903
Health	74,142	4,144,073	-	-	2,950,334	910,248	8,078,797
Human services	242,665	-	8,168,335	-	-	5,005,399	13,416,399
Conservation and recreation	-	-	-	-	-	137,654	137,654
Miscellaneous	333,237	-	-	-	-	106,399	439,636
Capital outlay	62,676	-	-	-	-	297,933	360,609
Debt service:							
Principal retirement	-	-	-	-	-	845,000	845,000
Interest and fiscal charges	-	-	-	-	-	354,151	354,151
Bond issuance costs	-	-	-	-	-	10,000	10,000
Total expenditures	12,992,273	4,144,073	8,168,335	5,037,561	2,950,334	10,667,231	43,959,807
Excess of revenues over (under) expenditures	1,251,399	(17,507)	529,515	44,031	164,236	(2,653,017)	(681,343)
Other financing sources (uses):							
Proceeds of general obligation bonds	-	-	-	-	-	355,000	355,000
Transfers in	11,000	-	275,000	-	-	1,442,558	1,728,558
Transfers out	(1,534,670)	-	(342,888)	-	-	(11,000)	(1,888,558)
Total other financing sources (uses)	(1,523,670)	-	(67,888)	-	-	1,786,558	195,000
Net change in fund balance	(272,271)	(17,507)	461,627	44,031	164,236	(866,459)	(486,343)
Fund balance, January 1 - As Restated	3,559,378	815,955	150,506	2,002,230	1,616,676	5,705,601	13,850,346
Fund balance, December 31	<u>\$ 3,287,107</u>	<u>\$ 798,448</u>	<u>\$ 612,133</u>	<u>\$ 2,046,261</u>	<u>\$ 1,780,912</u>	<u>\$ 4,839,142</u>	<u>\$ 13,364,003</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, 2006

Net Change in Fund Balances - Total Governmental Funds \$ (486,343)

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

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

Capital Asset Additions	2,956,158	
Current Year Depreciation	(2,296,986)	
Total		659,172

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of fixed assets.

Loss on Disposal of Capital Assets	(138,893)	
Total		(138,893)

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

Taxes	59,049	
Intergovernmental	(154,086)	
Total		(95,037)

Proceeds from the sale of bonds and long term notes in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities.

(355,000)

Repayment of bond and long term note principal are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net assets and does not result in an expense in the statement of activities.

845,000

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

927,921

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

Accreted Debt	(11,755)	
Amortized Issuance Costs	(7,383)	
Amortized correctional facility bonds	(136,892)	
Increase in Compensated Absences	(84,258)	
Accrued interest	176	

Total (240,112)

Net Change in Net Assets of Governmental Activities \$ 1,116,708

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

HURON COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$ 9,422,500	\$ 9,422,500	\$ 10,108,512	\$ 686,012
Charges for services	1,080,000	1,080,000	1,129,928	49,928
Licenses and permits	3,550	3,550	3,109	(441)
Fines and forfeitures	248,000	248,000	264,499	16,499
Intergovernmental revenue	1,188,000	1,188,000	1,224,035	36,035
Investment earnings	478,000	478,000	675,220	197,220
Miscellaneous revenue	425,650	1,074,890	979,763	(95,127)
Total revenues	12,845,700	13,494,940	14,385,066	890,126
Expenditures:				
Current:				
General government-				
Legislative and executive	5,369,018	5,467,724	5,165,160	302,564
Judicial	2,152,472	2,620,950	2,563,371	57,579
Public safety	4,848,425	4,928,031	4,838,566	89,465
Health	130,258	130,258	91,707	38,551
Human services	524,174	524,848	247,616	277,232
Miscellaneous	506,621	481,621	336,620	145,001
Capital outlay	-	69,291	62,676	6,615
Total expenditures	13,530,968	14,222,723	13,305,716	917,007
Excess of revenues over (under) expenditures	(685,268)	(727,783)	1,079,350	1,807,133
Other financing sources (uses):				
Operating transfers in	20,000	31,000	11,000	(20,000)
Operating transfers (out)	(1,800,370)	(1,749,798)	(1,534,670)	215,128
Excess of revenues and other financing sources over (under) expenditures and other uses	(2,465,638)	(2,446,581)	(444,320)	2,002,261
Fund balance, January 1	2,241,974	2,241,974	2,241,974	-
Prior year encumbrances appropriated	210,416	210,416	210,416	-
Fund balance, December 31	\$ (13,248)	\$ 5,809	\$ 2,008,070	\$ 2,002,261

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

HURON COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
BOARD OF MENTAL RETARDATION SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Taxes	\$ 2,700,000	\$ 2,700,000	\$ 2,582,771	\$ (117,229)
Intergovernmental revenue	1,000,000	1,000,000	1,163,378	163,378
Miscellaneous revenue	130,000	130,000	174,413	44,413
Total revenues	3,830,000	3,830,000	3,920,562	90,562
Expenditures:				
Current:				
Personal services	2,977,000	3,217,000	3,124,760	92,240
Materials and supplies	133,200	133,200	130,294	2,906
Charges and services	1,062,070	977,070	941,482	35,588
Capital purchases	200,000	45,000	-	45,000
Total expenditures	4,372,270	4,372,270	4,196,536	175,734
Excess (deficiency) of revenues over (under) expenditures	(542,270)	(542,270)	(275,974)	266,296
Fund balance, January 1	861,042	861,042	861,042	-
Prior year encumbrances appropriated	61,270	61,270	61,270	-
Fund balance, December 31	\$ 380,042	\$ 380,042	\$ 646,338	\$ 266,296

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

HURON COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
JOB & FAMILY SERVICES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$ 7,235,000	\$ 7,235,000	\$ 7,932,459	\$ 697,459
Charges for services	460,693	460,693	786,742	326,049
Miscellaneous revenue	853,307	853,307	50,756	(802,551)
Total revenues	<u>8,549,000</u>	<u>8,549,000</u>	<u>8,769,957</u>	<u>220,957</u>
Expenditures:				
Current:				
Personal services	4,219,000	4,277,000	4,176,715	100,285
Materials and supplies	80,500	32,500	21,892	10,608
Charges and services	4,492,238	4,524,238	4,480,625	43,613
Capital purchases	262,000	220,000	205,602	14,398
Total expenditures	<u>9,053,738</u>	<u>9,053,738</u>	<u>8,884,834</u>	<u>168,904</u>
Excess of revenues over expenditures	(504,738)	(504,738)	(114,877)	389,861
Other financing sources (uses):				
Transfers in	272,830	272,830	275,000	2,170
Transfers out	(343,000)	(343,000)	(342,888)	112
Total other financing sources (uses)	<u>(70,170)</u>	<u>(70,170)</u>	<u>(67,888)</u>	<u>2,282</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(574,908)	(574,908)	(182,765)	392,143
Fund balance, January 1	212,724	212,724	212,724	-
Prior year encumbrances appropriated	362,684	362,684	362,684	-
Fund balance, December 31	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 392,643</u>	<u>\$ 392,143</u>

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

HURON COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE AND GAS TAX SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$160,000	\$160,000	\$173,329	\$13,329
Charges for services	40,000	40,000	289,637	249,637
Fines and forfeitures	44,000	44,000	63,159	19,159
Intergovernmental revenue	4,260,000	4,260,000	4,260,215	215
Investment earnings	30,000	30,000	43,768	13,768
Miscellaneous revenue	824,000	824,000	87,174	(736,826)
Total revenues	5,358,000	5,358,000	4,917,282	(440,718)
Expenditures:				
Current:				
Personal services	2,559,000	2,529,500	2,341,135	188,365
Materials and supplies	746,767	728,467	723,005	5,462
Charges and services	2,158,386	2,107,486	1,912,997	194,489
Capital purchases	582,441	848,191	736,820	111,371
Total expenditures	6,046,594	6,213,644	5,713,957	499,687
Excess (deficiency) of revenues over (under) expenditures	(688,594)	(855,644)	(796,675)	58,969
Fund balance, January 1	872,198	872,198	872,198	0
Prior year encumbrances appropriated	413,294	413,294	413,294	0
Fund balance, December 31	\$596,898	\$429,848	\$488,817	\$58,969

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

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$200,000	\$200,000	\$182,487	(\$17,513)
Intergovernmental revenue	2,766,500	2,766,500	2,922,520	156,020
Miscellaneous revenue	15,000	15,000	78,126	63,126
Total revenues	2,981,500	2,981,500	3,183,133	201,633
Expenditures:				
Current:				
Personal services	199,900	199,900	181,692	18,208
Materials and supplies	6,816	6,816	4,463	2,353
Charges and services	2,914,554	2,914,554	2,898,721	15,833
Capital purchases	5,000	5,000	4,348	652
Total expenditures	3,126,270	3,126,270	3,089,224	37,046
Deficiency of revenues (under) expenditures	(144,770)	(144,770)	93,909	238,679
Fund balance, January 1	1,542,158	1,542,158	1,542,158	0
Prior year encumbrances appropriated	71,369	71,369	71,369	0
Fund balance, December 31	\$1,468,757	\$1,468,757	\$1,707,436	\$238,679

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

HURON COUNTY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2006

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Assets:		
Current assets:		
Equity in Pooled cash and cash equivalents	\$ 503,130	\$ 1,129,419
Receivables (net of allowances for uncollectables)	363,129	8,937
Accrued interest receivable	-	4,542
Inventory: materials and supplies	5,813	-
<i>Total current assets</i>	872,072	1,142,898
Land	307,678	-
Land improvements	2,867,842	-
Buildings, structures and improvements	1,514,302	-
Furniture, fixtures and equipment	808,223	-
Less: accumulated depreciation	(2,635,811)	-
Total capital assets	2,862,234	-
<i>Total assets</i>	3,734,306	1,142,898
Liabilities:		
Current liabilities-		
Accounts payable	124,512	5,470
Accrued wages and benefits	57,427	-
Due to other governments	6,569	-
Claims payable	-	504,020
Accrued interest payable	4,151	-
Current portion of long-term debt	310,482	-
<i>Total current liabilities</i>	503,141	509,490
Noncurrent liabilities:		
General obligation bonds payable	575,458	-
Unfunded closure/post closure	3,076,756	-
<i>Total noncurrent liabilities</i>	3,652,214	-
<i>Total liabilities</i>	4,155,355	509,490
Net Assets:		
Invested in capital assets, net of related debt	1,976,294	-
Unrestricted (deficit)	(2,397,343)	633,408
<i>Total net assets (deficit)</i>	(421,049)	633,408
<i>Total Liabilities and Net Assets</i>	\$ 3,734,306	\$ 1,142,898

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

HURON COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2006

	Business- Type Activities Landfill	Governmental Activities - Internal Service Fund
Operating revenues:		
Charges for services	\$ 2,451,182	\$ 5,133,717
Miscellaneous	124,069	-
Total operating revenues	<u>2,575,251</u>	<u>5,133,717</u>
Operating expenses:		
Personal services	375,453	-
Contract services	1,505,956	4,234,805
Materials and supplies	13,728	-
Depreciation	123,357	-
Miscellaneous	413,858	-
Total operating expenses	<u>2,432,352</u>	<u>4,234,805</u>
Operating income (loss)	<u>142,899</u>	<u>898,912</u>
Nonoperating revenues (expenses):		
Interest income	-	29,009
Interest and fiscal charges	(86,824)	-
Loss on disposal of assets	(1,133)	-
Total nonoperating revenues (expenses)	<u>(87,957)</u>	<u>29,009</u>
Income (loss) before transfers	54,942	927,921
Transfer in	<u>160,000</u>	<u>-</u>
Changes in net assets	214,942	927,921
Net assets (deficit) at beginning of year	<u>(635,991)</u>	<u>(294,513)</u>
Net assets (deficit) at end of year	<u>\$ (421,049)</u>	<u>\$ 633,408</u>

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

HURON COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2006

	Business-Type Activities Landfill	Health Insurance Internal Service
Cash flows from operating activities:		
Cash received from customers	\$ 2,356,882	\$ 5,125,359
Cash received from other operating revenues	124,069	-
Cash paid to suppliers	(1,814,066)	(4,419,952)
Cash paid to employees	(367,534)	-
	299,351	705,407
Net cash provided by (used in) operating activities		
Cash flows from non-capital financing activities:		
Transfers in	160,000	-
	160,000	-
Net cash provided by non-capital financing activities		
Cash flows from capital and related financing activities:		
Principal payments - bonds	(275,000)	-
Interest paid	(64,385)	-
Purchases of assets	(47,485)	-
Principal payments - capital lease	(24,572)	-
Interest payments - capital lease	(1,416)	-
	(412,858)	-
Net cash used in capital and related financing activities		
Cash flows from investing activities:		
Interest received	-	24,467
	-	24,467
Net cash provided by investing activities		
Net increase (decrease) in cash and cash equivalents	46,493	729,874
Cash and cash equivalents, January 1	456,637	399,545
	\$ 503,130	\$ 1,129,419
	\$ 503,130	\$ 1,129,419
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities		
Operating income (loss)	\$ 142,899	\$ 898,912
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation expense	123,357	-
(Increase) decrease in operating assets:		
Accounts receivable	(94,300)	(8,358)
Inventory	211	-
Increase (decrease) in operating liabilities:		
Accounts payable	5,975	5,470
Claims payable	-	(190,617)
Accrued wages and benefits	1,350	-
Due to other governments	6,569	-
Unfunded closure/post-closure care costs	113,290	-
Total adjustments	156,452	(193,505)
Net cash provided by (used in) operating activities	\$ 299,351	\$ 705,407

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

HURON COUNTY, OHIO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUND
DECEMBER 31, 2006

	Agency Funds
Assets:	
Current assets:	
Equity in pooled cash and cash equivalents	\$ 3,537,619
Segregated cash accounts	667,436
Taxes receivable	48,724,159
Due from other governments	2,287,053
<i>Total assets</i>	\$ 55,216,267
 Liabilities:	
Unapportioned monies	\$ 2,704,230
Due to other governments	51,011,212
Deposits held due to others	1,337,474
Payroll withholdings	163,351
<i>Total liabilities</i>	\$ 55,216,267

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

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 County Commissioners appoint the board of the Huron County Airport Authority. 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 leases the airport facilities to the Huron County Airport Authority, but in past years the County has forgiven the lease payments owed to the County. The County contributed \$32,316 to the Airport Authority in 2006. Based on these criteria the County believes that the Huron County Airport Authority is so uniquely intertwined with the County, that it would be misleading to not include them as a component unit. Accordingly the County has reported the Huron County Airport Authority as a blended component unit within the County as part of the special revenue funds.

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

(Continued)

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

(Continued)

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

(Continued)

The County also reports agency funds that account for and maintain assets held by the County or as an agent for individuals, private organizations, and other governmental units and other funds. These assets include: property and other taxes, as well as other intergovernmental resources that have been collected and which will be distributed to other taxing districts located in Huron County.

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property taxes for which there is an enforceable legal claim as of December 31, 2006 but which were levied to finance fiscal year 2007 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue. On the government wide financial statements, property taxes receivable, net of delinquent taxes receivable have been reported as unearned revenue.

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Investment income is recorded in the General, various Special Revenue and Self-funded Health Insurance funds. Investment income earned during 2006 totaled approximately \$744,526.

The County uses separate bank accounts for resources not deposited with the County Treasurer. These interest bearing depository accounts are presented in the Statement of Fiduciary Assets and Liabilities as "Segregated Cash Accounts."

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources.

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

These amounts are recorded in the account “compensated absences payable” in the fund from which the employees who have accumulated unpaid leave are paid. The non-current portion of the liability is not reported.

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

Self-Funded Insurance: The County is self-funded for health and vision benefits. Both plans are administered by Anthem Blue Cross & Blue Shield, which provides claims review and processing services. Each County fund is charged for its proportionate share of the cost for covered employees. Likewise, most county employees have a minimal premium deducted from their bi-weekly payroll to cover their share of the insurance cost. Payment of these benefits is accounted for in an internal service fund. The County records a liability for incurred but unreported claims at year-end based upon an actuarial estimate provided by Anthem.

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

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

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

Of the County’s \$10,783,184 in restricted net assets, none were restricted by enabling legislation.

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

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

9. Up to 25% of the County's total average portfolio in either (a) high grade commercial paper when the aggregate value of the notes does not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase or (b) bankers acceptances of banks insured by the FDIC when the obligations are eligible for purchase or by the Federal Reserve System and mature no later than 180 days after purchase;
10. Up to 15% of the County's total average portfolio in high grade notes issued by U.S. corporations, and the notes mature not later than two years after purchase. Bankers acceptances for a period not to exceed 270 days in an amount not to exceed ten percent of the District's total average portfolio; and
11. High grade debt interests issued by foreign nations diplomatically recognized by the U.S. government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed 1% of the County's total average portfolio and shall mature no later than five years after purchase.

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

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities value at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be obligations of or guaranteed securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five year of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2006, the County complied with the provisions of these statutes.

Deposits:

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

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

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

The County had cash on hand of \$49,688 as of December 31, 2006. The County's bank balance was \$2,583,964. 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, 2006, the County had the following investments and maturities:

	Carrying/Fair Value	Less than 6 months	1 - 2 years	Over 2 years
STAR Ohio	\$ 7,569,567	\$ 7,569,567	\$ -	\$ -
Repurchase Agreement	1,959,000	1,959,000	-	-
Federal Home Loan Mortgage Corporation	749,705	-	749,705	-
Federal Home Loan Bank	5,190,110	1,985,630	1,220,290	1,984,190
Federal National Mortgage Association	497,815	-	-	497,815
Total Investments	<u>\$ 15,966,197</u>	<u>\$ 11,514,197</u>	<u>\$ 1,969,995</u>	<u>\$ 2,482,005</u>

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

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's investment policy allows the County to invest in accordance with the Ohio Revised Code (Ohio Law). Investments in STAR Ohio were rated AAAM by Standard & Poor's.

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

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 47% in STAR Ohio, 12 % in repurchase agreements, 5% in Federal Home Loan Mortgage Corporation, 33% in Federal Home Loan Bank, and 3% in Federal National Mortgage Association.

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

NOTE D – TRANSFERS

Transfers to/from other fund balances during 2006 are as follows:

Transfer From	Transfer To				Total
	General	Job and Family Services	Nonmajor Governmental	Landfill	
General	\$ -	\$ 275,000	\$ 1,099,670	\$ 160,000	\$ 1,534,670
Jobs & Family Services	-	-	342,888	-	342,888
Nonmajor Governmental	11,000	-	-	-	11,000
TOTAL	\$ 11,000	\$ 275,000	\$ 1,442,558	\$ 160,000	\$ 1,888,558

Transfers are used to 1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them 2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, 3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds, 4) move monies from the Certificate of Title Fund to the General Fund as authorized by state statute.

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE E – CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2006, is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,213,483	\$ 0	\$ 0	\$ 1,213,483
Construction in Progress	0	287,422	0	287,422
<i>Total capital assets, not being depreciated</i>	1,213,483	287,422	0	1,500,905
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	31,004,703	0	0	31,004,703
Furniture, fixtures and equipment	8,922,164	853,927	(175,023)	9,601,068
Infrastructure	20,393,346	1,814,809	0	22,208,155
<i>Total capital assets being depreciated</i>	60,320,213	2,668,736	(175,023)	62,813,926
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(14,578,885)	(775,120)	0	(15,354,005)
Furniture, fixtures and equipment	(5,368,422)	(678,964)	36,130	(6,011,256)
Infrastructure	(5,685,869)	(842,902)	0	(6,528,771)
Total accumulated depreciation	(25,633,176)	(2,296,986)	36,130	(27,894,032)
Total capital assets being depreciated, net	34,687,037	371,750	(138,893)	34,919,894
<i>Governmental activities capital assets, net</i>	<u>\$ 35,900,520</u>	<u>\$ 659,172</u>	<u>\$ (138,893)</u>	<u>\$ 36,420,799</u>

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE E – CAPITAL ASSETS (Continued)

Business-type activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets, not being depreciated:</i>				
Land	\$ 307,678	\$ -	\$ -	\$ 307,678
Total capital assets, not being depreciated	307,678	-	-	307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,514,302	-	-	1,514,302
Land improvements	2,867,842	-	-	2,867,842
Furniture, fixtures and equipment	777,732	47,485	(16,994)	808,223
Total capital assets being depreciated	5,159,876	47,485	(16,994)	5,190,367
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(555,171)	(37,857)	-	(593,028)
Land improvements	(1,401,783)	(53,128)	-	(1,454,911)
Furniture, fixtures and equipment	(571,361)	(32,372)	15,861	(587,872)
Total accumulated depreciation	(2,528,315)	(123,357)	15,861	(2,635,811)
Total capital assets being depreciated, net	2,631,561	(75,872)	(1,133)	2,554,556
<i>Business-type activities capital assets, net</i>	\$ 2,939,239	\$ (75,872)	\$ (1,133)	\$ 2,862,234

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

Governmental activities:	
General government – Legislative & Executive	\$ 389,975
General government – Judicial	52,480
Public Safety	307,872
Public Works	1,062,643
Health	8,801
Human Services	475,215
<i>Total depreciation expense – governmental activities</i>	<u>\$ 2,296,986</u>
Business-type activities:	
Landfill/Solid Waste District	<u>\$ 123,357</u>

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE F – NOTE PAYABLE

On February 16, 2005, the County issued \$360,000 in County Building Bond Anticipation Notes at 3.2% interest due February 16, 2006. The note payable was backed by the full faith and credit of the County and matured within one year. This note was issued in anticipation of long-term bonded financing, and the County's intent was to refinance the notes until such bonds are issued. On February 16, 2006, the County issued \$355,000 in general obligation bonds to pay off these notes and these bonds are reported in Note G.

NOTE G – LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

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

The County issued \$355,000 in general obligation bonds during 2006 which were used to assist in paying off \$360,000 in bond anticipation notes. These bonds will be paid from the debt service fund.

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

The original issue amount of the 2002 Various Purpose bonds was \$2,965,000 and these bonds are being repaid from the debt service fund.

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

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

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

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

In prior years, the County defeased certain general obligation bonds by placing new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for those defeased bonds are not included in the County's financial statements. On December 31, 2006, \$1,331,000 of those bonds outstanding are considered defeased. The principal balance of the landfill bonds has been reduced by unamortized deferred amount on refunding of \$44,542.

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

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$24.76 million.

Capital Lease Obligations: The County has entered into certain agreements, which are, in substance, lease purchases and are classified as capital leases in the financial statements. The Landfill and the new present value of the future lease payments have been recorded as a liability in the Enterprise Fund. The gross amount of capital assets acquired under capital leases is \$171,270.

The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2006, are as follows:

<u>Year</u>	Business Type Activities
2007	<u>Capital lease</u> \$ 25,988
Less: amount representing interest	<u>506</u>
Present value of future minimum lease payments	<u>\$ 25,482</u>

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE G – 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, 2006, the total outstanding on these revenue bonds aggregated \$28,910,000.

Closure and Post closure Care Costs: State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$3,076,756 reported as landfill closure and post closure care liability represents the total amount of estimated closure and post closure costs. These amounts are based on what it would cost to perform all closure and post closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

At December 31, 2006, the Landfill Enterprise Fund had a deficit-net assets balance of \$421,049, which was caused by closure and post closure costs incurred by the County. The deficit will be covered by future user charges from the recycling facility and subsidies from the General Fund.

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

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

Long-term debt and other obligations of the County at December 31, 2006 were as follows:

	Balance January 1, 2006	Additions	Deductions	Balance December 31, 2006	Amounts Due In One Year
BONDS					
Governmental Funds:					
General Obligation Bonds					
2005 Correctional Facility					
Refunding Bonds 3%-					
3.75%, due serially					
through 2016					
	\$ 2,851,215	\$ 136,892	\$ 45,000	\$2,943,107	\$ 50,000
General Obligation Bonds					
2006 County Building					
4.7%, due serially through					
2006					
	0	355,000	0	355,000	12,000
General Obligation Bonds					
2002 Various Purpose					
Improvement and Refund					
2%-4.6%, due serially					
through 2021					
	2,350,000	-	210,000	2,140,000	215,000
General Obligation Bonds					
1994 Human Services					
Building 2%-4%, due					
serially through 2020					
	1,875,000	-	0	1,875,000	0
General Obligation Bonds					
1996 Jail Facility 4.00%-					
5.85% due serially					
through 2007					
	440,833	11,755	230,000	222,588	222,588
Subtotal Governmental					
Fund Obligations					
	\$ 7,517,048	\$ 503,647	\$ 485,000	\$ 7,535,695	\$ 499,588
Compensated Absences					
	1,627,088	1,711,346	1,627,088	1,711,346	-
Total Governmental					
Activities					
	\$ 9,144,136	\$ 2,214,993	\$2,112,088	\$ 9,247,041	\$ 499,588
Business-type Activities					
Enterprise Fund					
Obligation Bonds-1996					
Landfill, 3.85%-5.6%,					
due serially through 2009					
	\$ 1,113,220	\$ 22,238	275,000	860,458	\$ 285,000
Landfill closure and post-					
closure care costs					
	2,963,466	113,290	0	3,076,756	-
Obligations under capital					
leases					
	50,054	0	24,572	25,482	25,482
Compensated Absences					
	44,903	52,543	44,903	52,543	-
Total Business-type					
Activities					
	\$ 4,171,643	\$ 188,071	\$ 344,475	\$ 4,015,239	\$ 310,482

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

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

A summary of the County’s future long-term debt funding requirements as of December 31, 2006 follows:

Year	Governmental General Obligation		Enterprise General Obligation	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2007	512,000	326,891	285,000	49,810
2008	527,000	318,916	300,000	34,420
2009	543,000	302,880	320,000	17,920
2010	553,000	284,941	-	-
2011	579,000	266,184	-	-
2012-2016	3,247,000	972,124	-	-
2017-2021	1,605,000	283,051	-	-
2022-2026	119,000	14,406	-	-
TOTAL	<u>\$7,685,000</u>	<u>\$2,769,393</u>	<u>\$ 905,000</u>	<u>\$102,150</u>

The above amortization schedule does not agree to the debt balances outstanding as of December 31, 2006 due to accreted debt balances and unamortized debt from the 2005 refunding which are reported at the matured value in the above amortization schedule.

Compensated Absences: As more fully described in Note B, the County uses the vesting method for recording sick leave obligations. Unpaid vested hours at December 31, 2006 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation.....	58,039
Sick.....	31,341

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE G – 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 H- PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS

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

Law enforcement officers consisting of sheriffs and deputy sheriffs contribute 10.1% of their annual compensation and the County contributes 16.93% of the same base. All other members of PERS law enforcement programs were placed on a public safety division and continue to contribute at 9%. All other eligible County employees contribute 9% of their annual compensation with the County contributing 13.7% of the same amount. The County's contribution to PERS for the years ending December 31, 2006, 2005, and 2004 were \$3,041,832 \$3,266,358 and \$3,186,644 respectively, equal to the requested contribution for each year. All contributions to PERS were made within the required due dates.

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE H- PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS (Continued)

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE H- PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS (Continued)

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

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE H- PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS (Continued)

STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2006 *Comprehensive Annual Financial Report* are available after January 1, 2007. Additional information or copies of STRS Ohio's 2005 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371, by calling (614) 227-4090 or by visiting the STRS Ohio Web site at www.strsoh.org.

The County's contributions to STRS for the years ending December 31, 2006, 2005 and 2004 were \$75,334, \$71,650 and \$72,169, respectively, equal to the required contributions for the years. All contributions to STRS were made within the required due dates.

NOTE I – OTHER POST-RETIREMENT OBLIGATIONS

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

The Ohio Revised Code provides the statutory authority requiring public employees to fund post-retirement health care through their contributions to OPERS. OPERS provides post-retirement health coverage to age and service retirants with ten (10) or more years qualifying Ohio service credit. Health care coverage for disability recipients and to primary survivor recipients of such retirants is available. The health care coverage provided by the retirement system is considered an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. For local government employers, the rate was 13.7% of covered payroll and 16.93% for law enforcement employers, with 4.5% used to fund healthcare for regular employees and law enforcement employees.

The following assumptions and calculations were based on OPERS latest actuarial review performed as of December 31, 2005. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The differences between assumed and actual experience (actuarial gains and losses) becomes part of the unfounded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12% corridor. The investments assumption rate for 2005 was 6.5%.

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE I – OTHER POST-RETIREMENT OBLIGATIONS (Continued)

An annual increase of 4% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4% base increase, were assumed to range from .5% to 6.3%. Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from .5% to 6% for the next 9 years. In subsequent years (10 and beyond), health care costs were assumed to increase 4% annually.

OPEBs are advance-funded on an actuarially determined basis. At December 31, 2006, the number of active contributing participants in the Traditional and Combined Plans totaled 369,214. The rates stated above are the actuarially determined contribution requirements for OPERS. The employer contributions to fund post-employment benefits in 2006 was \$953,467.

The actuarial value of the Retirement System's net assets available for OPEB was \$11.1 billion at December 31, 2005 (the latest information available). The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$31.3 billion and \$20.2 billion, respectively.

The Health Care Preservation Plan (HCCP) adopted by the OPERS Retirement Board on September 4, 2004, is effective on January 1, 2007. OPERS took additional actions to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006, and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

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

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

The Board has the discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The retirement board allocates employer contributions to the Health Care Stabilization Fund, which health care benefits are paid. The board allocated 1% of covered payroll for the fiscal year ended June 30, 2005 and June 30, 2006 to a health care stabilization fund within the employer's trust fund. The balance in the Health Care Stabilization Fund was \$3.5 billion on June 30, 2006. The number of participants eligible to receive health care benefits for

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE I – OTHER POST-RETIREMENT OBLIGATIONS (Continued)

STRS as a whole for the year ended June 30, 2006 was 119,184. The STRS plan's net health care costs for the year ended June 30, 2006, as a whole was \$282,743,000. By Ohio law, health care benefits are not guaranteed and the cost of the coverage paid from STRS shall be included in the employer contribution rate, currently at 14% of covered payroll.

NOTE J - 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 2006 were based, is as follows:

Real Property	\$ 916,086,800
Public Utility and tangible personal property	<u>134,476,030</u>
Total assessed property value	<u>\$ 1,050,562,830</u>

In 2006, real property taxes were levied on January 1, 2006 on the assessed values as of January 1, 2005, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2006. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property taxes were due on May 5, 2006 and October 6, 2006. Tangible property is assessed at 25% of true value (as defined). In 2006, each business was eligible to receive a \$10,000 exemption in assessed value, which was reimbursed by the State.

Real property taxes are payable annually or semi-annually. In 2006, if paid annually, payment was due by February 10, 2006. If paid semi-annually, the first payment (at least 1/2 of amount (billed) was due February 10, 2006 with the remainder due July 14, 2006.

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, 2006. 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 2006 operations. The receivable is therefore offset by a credit to deferred revenue.

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE J - PROPERTY TAXES (Continued)

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

<u>Purpose</u>	<u>Voter Authorized Rate (a)</u>	<u>Rate Levied for Current Year Collection</u>		<u>Final Collection Year</u>
		<u>Agriculture/ Residential (b)</u>	<u>Other</u>	
General Fund	None			
Mental Health	.50	.092574	.236956	2014
MRDD Operating	.20	.037029	.094782	(c)
MRDD Operating	1.30	1.185525	1.250463	(c)
MRDD Operating	1.50	1.369116	1.442842	(c)
Senior Citizens	.50	.499920	.500000	2008
Health Operating	.30	.199215	.254594	2006
Health Operating	.20	.132810	.169729	2006
Health Operating	.25	.189805	.219750	2007

(a) Dollars per \$1,000 of assessed valuation.

(b) Ohio law provides for a reduction of certain voted levies to offset inflation in the value of real property. The voted levies, except for bond retirement, are subject to the credit.

(c) Continuous levy without expiration.

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

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

A reconciliation for all major governmental funds at December 31, 2006 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General <u>Fund</u>	Board of Mental Retardation <u>Fund</u>	Job & Family Services <u>Fund</u>	Mental Health <u>Fund</u>	Motor Vehicle & Gas Tax <u>Fund</u>
Budget Basis	\$ (444,320)	\$ (275,974)	\$ (182,765)	\$ 93,909	\$ (796,675)
Net adjustment for revenue accruals	(141,394)	206,004	(72,107)	(68,563)	164,310
Net adjustment for expenditure accruals	87,946	(225,390)	558,320	19,681	381,446
Net adjustments for encumbrances	225,497	277,853	158,179	119,209	294,950
GAAP Basis	<u>\$ (272,271)</u>	<u>\$ (17,507)</u>	<u>\$ 461,627</u>	<u>\$164,236</u>	<u>\$ 44,031</u>

NOTE L - COMMITMENTS AND CONTINGENCIES

The County is a defendant in a number of claims and lawsuits, which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. It is not possible to predict with certainty the ultimate outcome of all lawsuits or claims pending or threatened against the County. Based on the current status of all legal proceedings for which accruals have not been made in the County's financial statements, it is the opinion of management that the proceedings will not have a material adverse impact on the County's overall financial position. Amounts paid by the County in 2006 for litigation settled were not material.

The County participates in a number of Federal and State assisted grant programs. The major programs are: Community Development Block Grant and Ohio Department of Human Services. These programs are subject to financial and compliance audits by grantors or representatives. At December 31, 2006, the audits of certain programs have not yet been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE M - RISK MANAGEMENT

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

The County Risk Sharing Authority Inc. (CORSA) is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public official's errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only County commissioners of member counties are eligible to serve on the board, No county may have more than one representative on the board at any one time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2006 was \$237,331.

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE M - RISK MANAGEMENT (Continued)

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 \$504,020 reported in the fund at December 31, 2006 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. The County's liability for these claims is based upon an actuarial estimate by Anthem Benefit Administrators, the plan administrator. Changes in the fund's claim liability amount in 2004, 2005 and 2006 were:

<u>Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>End of Fiscal Year Liability</u>
2004	\$ 408,804	\$ 3,564,580	\$ 3,164,903	\$ 808,481
2005	\$ 808,481	\$ 4,176,228	\$ 4,290,072	\$ 694,637
2006	\$ 694,637	\$ 4,234,805	\$ 4,425,422	\$ 504,020

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

NOTE N – CHANGE IN ACCOUNTING PRINCIPLES

For the fiscal year 2006, the County implemented GASB Statement No. 44, Economic Condition Reporting: The Statistical Section, GASB Statement No. 46, Net Assets Restricted by Enabling Legislation, and GASB Statement No. 47, Accounting for Termination Benefits. GASB Statement No. 44 amends the portions of NCGA Statement 1, Governmental Accounting and Financial Reporting Principles, that guide the preparation of the statistical section. GASB Statement No. 46 requires that limitations on the use of net assets imposed by enabling legislation be reported as restricted net assets. GASB Statement No. 47 establishes accounting standards for termination benefits. The application of these new standards did not have a material effect on the financial statements, nor did their implementation require a restatement of prior year balances.

Huron County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE O – CORRECTION OF ERRORS/RESTATEMENT OF BEGINNING FUND BALANCES/ NET ASSETS

Restatement of Fund Balances/ Net Assets: During fiscal year 2006, the County determined that the Huron County Airport Authority should be reported as a blended component unit in the County’s basic financial statements. This determination had the following affect on beginning net asset balances:

	General Fund	Board of Mental Retardation Fund	Job & Family Services Fund	Motor Vehicle & Gas Tax Fund	Mental Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balance, January 1 -							
As Previously Reported	\$3,559,378	\$ 815,955	\$ 150,506	\$2,002,230	\$1,616,676	\$ 5,683,090	\$ 13,827,835
Blended Component Unit	0	0	0	0	0	22,511	22,511
Fund Balance, January 1 -							
As Restated	<u>\$3,559,378</u>	<u>\$ 815,955</u>	<u>\$ 150,506</u>	<u>\$2,002,230</u>	<u>\$1,616,676</u>	<u>\$ 5,705,601</u>	<u>\$ 13,850,346</u>

Net Assets - Governmental Activities,
January 1 - As Previously Reported \$ 42,131,992
Blended Component Unit 22,511

Net Assets - Governmental Activities,
January 1 - As Restated \$ 42,154,503

NOTE P – SUBSEQUENT EVENTS

The County issued \$2,000,000 in general obligation bonds on April 5, 2007 to provide funds for various capital improvements to County facilities. Payments will be required semi-annually through December 1, 2026.

**HURON COUNTY, OHIO
GENERAL FUND
DECEMBER 31, 2006**

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

HURON COUNTY, OHIO
 GENERAL FUND
 SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 YEAR ENDED DECEMBER 31, 2006

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services.....	\$339,080	\$339,080	\$302,879	\$36,201
Materials and supplies.....	2,000	2,150	2,113	37
Charges and services.....	24,558	24,408	22,813	1,595
Capital purchases.....	2,023	10,023	9,649	374
Microfilm-				
Personal services.....	46,713	45,113	44,667	446
Materials and supplies.....	500	1,000	963	37
Charges and services.....	1,000	2,100	1,595	505
Data Processing				
Personal services.....	58,827	58,827	58,708	119
Materials and supplies.....	4,850	4,850	4,850	0
Charges and services.....	86,860	86,860	85,641	1,219
Capital purchases.....	2,500	2,500	2,500	0
Auditor-				
Personal services.....	275,781	275,781	275,776	5
Materials and supplies.....	5,316	5,316	5,316	0
Charges and services.....	12,650	12,650	12,529	121
Treasurer-				
Personal services.....	134,564	134,564	134,314	250
Materials and supplies.....	4,500	4,500	4,500	0
Charges and services.....	6,986	6,986	6,690	296
Prosecutor-				
Personal services.....	449,022	449,022	403,898	45,124
Materials and supplies.....	3,000	3,000	2,696	304
Charges and services.....	39,275	39,275	38,854	421
Capital purchases.....	500	500	0	500
Board of revision-				
Charges and services.....	750	750	575	175
Board of elections-				
Personal services.....	214,887	232,973	232,896	77
Materials and supplies.....	9,000	9,168	9,150	18
Charges and services.....	50,853	61,100	60,798	302

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HURON COUNTY, OHIO
 GENERAL FUND
 SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 YEAR ENDED DECEMBER 31, 2006

	Original	Final	Actual	Variance With Final Budget
Building maintenance-				
Personal services.....	304,010	304,010	298,524	5,486
Materials and supplies.....	42,923	51,923	49,751	2,172
Charges and services.....	559,430	546,469	452,914	93,555
Capital purchases.....	500	4,822	2,643	2,179
Recorder-				
Personal services.....	121,656	118,656	117,692	964
Materials and supplies.....	2,000	5,000	4,978	22
Charges and services.....	3,700	3,700	3,631	69
Mechanic-				
Personal services.....	36,978	37,038	37,036	2
Materials and supplies.....	21,828	26,268	25,243	1,025
Capital purchases.....	5,067	5,067	5,054	13
Insurance & taxes				
Charges and services.....	2,324,006	2,375,186	2,304,353	70,833
Bureau of inspection				
Charges and services.....	106,800	106,800	69,552	37,248
Planning Commission				
Charges and services.....	200	6,120	5,920	200
Real estate assessment				
Personal services.....	63,925	64,169	63,499	670
Total legislative and executive...	5,369,018	5,467,724	5,165,160	302,564
Judicial				
Common pleas court-				
Personal services.....	321,368	318,764	317,474	1,290
Materials and supplies.....	5,000	3,705	3,500	205
Charges and services.....	39,300	42,828	41,117	1,711
Capital purchases.....	20,000	26,370	26,333	37
Jury commission-				
Personal services.....	1,004	1,005	1,005	0
Charges and services.....	210	210	166	44
Court of appeals				
Charges and services.....	385	385	0	385

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HURON COUNTY, OHIO
GENERAL FUND
SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2006

	Original	Final	Actual	Variance With Final Budget
Juvenile court-				
Personal services.....	349,454	342,394	341,868	526
Materials and supplies.....	27,000	27,000	23,822	3,178
Charges and services.....	56,700	56,700	50,041	6,659
Capital purchases.....	18,000	18,000	17,519	481
Probate court-				
Personal services.....	81,254	92,614	91,339	1,275
Materials and supplies.....	6,000	6,000	3,402	2,598
Charges and services.....	15,217	8,117	1,940	6,177
Capital purchases.....	6,000	6,000	5,401	599
Clerk of courts-				
Personal services.....	249,400	260,400	258,711	1,689
Materials and supplies.....	40,357	40,357	36,352	4,005
Charges and services.....	13,631	13,631	13,008	623
Capital purchases.....		0	0	0
Public defender				
Personal services.....	206,968	212,018	211,604	414
Materials and supplies.....	650	650	648	2
Charges and services.....	17,013	24,206	23,612	594
Capital purchases.....	650	650	629	21
Municipal court-				
Charges and services.....	243,088	243,088	223,088	20,000
Miscellaneous				
Charges and services.....	433,823	875,858	870,792	5,066
Total judicial.....	2,152,472	2,620,950	2,563,371	57,579
Public safety				
Coroner-				
Personal services.....	47,930	46,380	46,213	167
Materials and supplies.....	300	300	168	132
Charges and services.....	15,590	18,865	18,584	281
Sheriff-				
Personal services.....	1,483,753	1,464,753	1,446,183	18,570
Materials and supplies.....	62,038	80,039	80,039	0
Charges and services.....	72,498	60,498	58,906	1,592
Capital purchases.....	11,400	11,400	10,080	1,320

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HURON COUNTY, OHIO
GENERAL FUND
SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2006

	Original	Final	Actual	Variance With Final Budget
Disaster services-				
Personal services.....	118,924	124,744	122,635	2,109
Charges and services.....	573	573	573	0
Adult probation-				
Materials and supplies.....	3,600	3,600	3,592	8
Capital purchases.....	4,000	4,800	4,800	0
Charges and services.....	1,300	500	262	238
Juvenile probation				
Personal services.....	270,900	273,700	273,582	118
Charges and services.....	11,100	11,100	5,851	5,249
Juvenile detention				
Charges and services.....	227,000	227,000	215,954	11,046
Jail Operations-				
Personal services.....	1,812,469	1,803,906	1,787,516	16,390
Materials and supplies.....	442,808	535,231	527,559	7,672
Charges and services.....	253,037	251,437	226,871	24,566
Capital purchases.....	9,205	9,205	9,198	7
Total public safety.....	4,848,425	4,928,031	4,838,566	89,465
Health				
Health/Welfare				
Charges and services.....	12,000	12,000	12,000	0
Health Statistics				
Charges and services.....	118,258	118,258	79,707	38,551
Total health.....	130,258	130,258	91,707	38,551
Human services				
Soldiers relief				
Personal services.....	206,000	206,000	158,974	47,026
Materials and supplies.....	15,000	15,000	4,510	10,490
Charges and services.....	254,674	254,674	61,034	193,640
Capital purchases.....	35,000	35,000	9,660	25,340
Veterans service				
Charges and services.....	13,500	14,174	13,438	736
Total human services.....	524,174	524,848	247,616	277,232

- continued

HURON COUNTY, OHIO
 GENERAL FUND
 SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 YEAR ENDED DECEMBER 31, 2006

	Original	Final	Actual	Variance With Final Budget
Miscellaneous				
Agriculture				
Charges and services.....	336,620	336,620	336,620	0
Contingent Liability				
Charges and services.....	170,001	145,001	0	145,001
Total miscellaneous.....	506,621	481,621	336,620	145,001
Capital Outlay				
Charges and services.....	0	69,291	62,676	6,615
Total expenditures.....	13,530,968	14,222,723	13,305,716	917,007
Other financing uses:				
Transfers - out.....	1,800,370	1,749,798	1,534,670	215,128
Total expenditures and other financing uses.....	<u>\$15,331,338</u>	<u>\$15,972,521</u>	<u>\$14,840,386</u>	<u>\$1,132,135</u>

HURON COUNTY, OHIO
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2006

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

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

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

Children's Services - To account for State grants and reimbursements used for County childcare programs.

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

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

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

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

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

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

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

Other Special Revenue Funds - To account for revenues from fees, taxes, fines, Federal and State grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specified purposes. Summarized information on the financial activity and balances of the following Special Revenue funds include:

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

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

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

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

CAPITAL PROJECT FUNDS - Capital Projects funds account for financial resources to be used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds and trust funds). The following are the Capital Projects funds, which Huron County operates:

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

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

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

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

The capital projects funds have been combined into one fund for governmental fund reporting purposes on pages 84-87.

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

	Child Support	Real Estate	Children's Services	Comprehensive Housing	WIA	Senior Services
Assets:						
Equity in pooled cash and cash equivalents	\$ 270,184	\$ 199,823	\$ 771,417	\$ 37,964	\$ 9,799	\$ -
Receivables (net of allowances for uncollectibles)						
Taxes	-	-	-	-	-	361,432
Accounts	-	-	1,185	-	-	-
Special assessments receivable	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Revolving loans receivable	-	-	-	-	-	-
Due from other governments	-	-	32,186	103,336	-	-
Materials and supplies inventory	-	-	-	-	-	-
Total assets	\$ 270,184	\$ 199,823	\$ 804,788	\$ 141,300	\$ 9,799	\$ 361,432
Liabilities:						
Accounts payable	\$ 80,585	\$ 122,210	\$ 107,437	\$ 65,335	\$ 49,154	\$ -
Contracts payable	-	-	-	-	-	-
Accrued wages and benefits	6,128	3,659	-	-	-	-
Due to other governments	7,316	5,894	-	-	-	-
Deferred revenue	-	-	-	-	-	361,432
Total liabilities	94,029	131,763	107,437	65,335	49,154	361,432
Fund Balances:						
Reserved-						
Reserved for encumbrances	1,344	2,541	23,119	-	6,431	-
Reserved for revolving loans receivable	-	-	-	-	-	-
Unreserved-						
Undesignated	174,811	65,519	674,232	75,965	(45,786)	-
Total fund balances	176,155	68,060	697,351	75,965	(39,355)	-
Total liabilities and fund balances	\$ 270,184	\$ 199,823	\$ 804,788	\$ 141,300	\$ 9,799	\$ 361,432

Felony Delinquent Care & Custody	Huron County Revolving Loan	Emergency Management Agency	Muny Road	Other Special Revenue Funds	Total	Debt Service	Capital Projects	TOTAL
\$ 607,614	\$ 245,894	\$ 396,057	\$ 446,356	\$ 1,757,541	\$ 4,742,649	\$ 12	\$ 420,073	\$ 5,162,734
-	-	-	-	-	361,432	-	-	361,432
-	-	-	-	35,224	36,409	-	-	36,409
-	-	-	-	142,131	142,131	-	-	142,131
-	-	-	-	624	624	-	1,337	1,961
-	299,412	-	-	-	299,412	-	-	299,412
-	-	-	12,535	-	148,057	-	-	148,057
-	-	-	-	1,215	1,215	-	-	1,215
<u>\$ 607,614</u>	<u>\$ 545,306</u>	<u>\$ 396,057</u>	<u>\$ 458,891</u>	<u>\$ 1,936,735</u>	<u>\$ 5,731,929</u>	<u>\$ 12</u>	<u>\$ 421,410</u>	<u>\$ 6,153,351</u>
\$ 523	\$ -	\$ 52	\$ -	\$ 187,355	\$ 612,651	\$ -	\$ -	\$ 612,651
-	-	-	-	-	-	-	145,811	145,811
2,773	-	1,283	-	8,979	22,822	-	-	22,822
3,679	-	1,322	-	11,151	29,362	-	-	29,362
-	-	-	-	142,131	503,563	-	-	503,563
6,975	-	2,657	-	349,616	1,168,398	-	145,811	1,314,209
-	-	259	-	18,057	51,751	-	-	51,751
-	299,412	-	-	-	299,412	-	-	299,412
600,639	245,894	393,141	458,891	1,569,062	4,212,368	12	275,599	4,487,979
600,639	545,306	393,400	458,891	1,587,119	4,563,531	12	275,599	4,839,142
<u>\$ 607,614</u>	<u>\$ 545,306</u>	<u>\$ 396,057</u>	<u>\$ 458,891</u>	<u>\$ 1,936,735</u>	<u>\$ 5,731,929</u>	<u>\$ 12</u>	<u>\$ 421,410</u>	<u>\$ 6,153,351</u>

HURON COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006

	Child Support	Real Estate	Children Services	Comprehensive Housing	WIA	Senior Services
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477,868
Charges for services	381,212	714,883	-	-	-	-
Special assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental revenue	509,061	-	1,407,623	325,311	991,728	45,970
Investment earnings	-	-	-	1,111	-	-
Miscellaneous revenue	22,153	-	-	-	16,727	-
Total revenues	912,426	714,883	1,407,623	326,422	1,008,455	523,838
Expenditures:						
Current:						
General government-						
Legislative and executive	-	674,805	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	261,693	-	-
Health	-	-	-	-	-	523,838
Human services	1,147,566	-	2,217,361	-	1,009,725	-
Conservation & recreation	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Total expenditures	1,147,566	674,805	2,217,361	261,693	1,009,725	523,838
Excess (deficiency) of revenues over (under) expenditures	(235,140)	40,078	(809,738)	64,729	(1,270)	-
Other financing sources (uses):						
Transfers in	-	-	565,000	-	-	-
Transfers out	-	-	-	-	-	-
Proceeds of general obligation bonds	-	-	-	-	-	-
Total other sources (uses)	-	-	565,000	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(235,140)	40,078	(244,738)	64,729	(1,270)	-
Fund balance January 1	411,295	27,982	942,089	11,236	(38,085)	-
Fund balance December 31	\$ 176,155	\$ 68,060	\$ 697,351	\$ 75,965	\$ (39,355)	\$ -

Felony Delinquent Care & Custody	Huron County Revolving Loan	Emergency Management Agency	Muny Road	Other Special Revenue Funds	Total	Debt Service	Capital Projects	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477,868	\$ -	\$ -	\$ 477,868
-	-	-	-	887,559	1,983,654	-	-	1,983,654
-	-	-	-	98,789	98,789	-	-	98,789
-	-	-	-	12,663	12,663	-	-	12,663
366,143	-	57,671	173,306	1,100,343	4,977,156	-	-	4,977,156
-	15,805	-	-	9,182	26,098	-	14,566	40,664
-	78,609	33,507	-	232,603	383,599	39,821	-	423,420
366,143	94,414	91,178	173,306	2,341,139	7,959,827	39,821	14,566	8,014,214
-	75,225	-	-	626,055	1,376,085	-	-	1,376,085
282,307	-	94,953	-	340,760	718,020	-	-	718,020
-	-	-	222,823	421,826	906,342	-	-	906,342
-	-	-	-	386,410	910,248	-	-	910,248
-	-	-	-	630,747	5,005,399	-	-	5,005,399
-	-	-	-	137,654	137,654	-	-	137,654
-	-	-	-	106,399	106,399	-	-	106,399
-	-	-	-	-	-	-	297,933	297,933
-	-	-	-	-	-	845,000	-	845,000
-	-	-	-	-	-	354,151	-	354,151
-	-	-	-	-	-	10,000	-	10,000
282,307	75,225	94,953	222,823	2,649,851	9,160,147	1,209,151	297,933	10,667,231
83,836	19,189	(3,775)	(49,517)	(308,712)	(1,200,320)	(1,169,330)	(283,367)	(2,653,017)
-	-	-	-	72,500	637,500	772,758	32,300	1,442,558
-	-	-	-	(11,000)	(11,000)	-	-	(11,000)
-	-	-	-	-	-	355,000	-	355,000
-	-	-	-	61,500	626,500	1,127,758	32,300	1,786,558
83,836	19,189	(3,775)	(49,517)	(247,212)	(573,820)	(41,572)	(251,067)	(866,459)
516,803	526,117	397,175	508,408	1,834,331	5,137,351	41,584	526,666	5,705,601
\$ 600,639	\$ 545,306	\$ 393,400	\$ 458,891	\$ 1,587,119	\$ 4,563,531	\$ 12	\$ 275,599	\$ 4,839,142

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$3,497	\$3,497	\$4,188	\$691
Total revenues	3,497	3,497	4,188	691
Expenditures:				
Current:				
Charges and services	5,500	5,500	1,902	3,598
Total expenditures	5,500	5,500	1,902	3,598
Excess of revenues over expenditures	(2,003)	(2,003)	2,286	4,289
Fund balance, January 1	2,003	2,003	2,003	0
Fund balance, December 31	\$0	\$0	\$4,289	\$4,289

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HURON COUNTY, OHIO
 SCHEDULES OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 D.U.I. ENFORCEMENT AND EDUCATION OTHER SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	\$1,598	\$1,598	\$224	(\$1,374)
Total revenues	1,598	1,598	224	(1,374)
Expenditures:				
Current:				
Charges and services	3,800	3,800	85	3,715
Total expenditures	3,800	3,800	85	3,715
Excess (Deficiency) of revenues over (under) expenditures	(2,202)	(2,202)	139	2,341
Fund balance, January 1	2,202	2,202	2,202	0
Fund balance, December 31	\$0	\$0	\$2,341	\$2,341

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$12,668	\$12,668	\$9,412	(\$3,256)
Total revenues	12,668	12,668	9,412	(3,256)
Expenditures:				
Current:				
Charges and services	30,000	30,000	13,443	16,557
Total expenditures	30,000	30,000	13,443	16,557
Excess of revenues over expenditures	(17,332)	(17,332)	(4,031)	13,301
Fund balance, January 1	17,332	17,332	17,332	0
Fund balance, December 31	\$0	\$0	\$13,301	\$13,301

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$109,000	\$109,000	\$175,564	\$66,564
Fines and forfeitures	4,000	4,000	8,018	4,018
Miscellaneous revenue	1,000	1,000	1,516	516
Total revenues	114,000	114,000	185,098	71,098
Expenditures:				
Current:				
Personal services	174,800	174,800	146,722	28,078
Materials and supplies	19,500	19,500	11,093	8,407
Charges and services	62,865	62,865	36,563	26,302
Capital purchases	22,000	22,000	0	22,000
Total expenditures	279,165	279,165	194,378	84,787
Excess (deficiency) of revenues over (under) expenditures	(165,165)	(165,165)	(9,280)	155,885
Fund balance, January 1	169,165	169,165	169,165	0
Fund balance, December 31	\$4,000	\$4,000	\$159,885	\$155,885

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$20,749	\$20,749	\$21,244	\$495
Total revenues	20,749	20,749	21,244	495
Other financing sources (uses):				
Transfers out	(23,545)	(23,545)	0	23,545
Total other financing sources (uses)	(23,545)	(23,545)	0	23,545
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(2,796)	(2,796)	21,244	24,040
Fund balance, January 1	2,796	2,796	2,796	0
Fund balance, December 31	\$0	\$0	\$24,040	\$24,040

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$33,000	\$33,000	\$35,357	\$2,357
Total revenues	33,000	33,000	35,357	2,357
Expenditures:				
Current:				
Personal services	82,405	82,405	40,230	42,175
Charges and services	7,500	7,500	4,682	2,818
Total expenditures	89,905	89,905	44,912	44,993
Excess of revenues over expenditures	(56,905)	(56,905)	(9,555)	47,350
Fund balance, January 1	139,886	139,886	139,886	0
Fund balance, December 31	\$82,981	\$82,981	\$130,331	\$47,350

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$32,500	\$32,500	\$34,646	\$2,146
Total revenues	32,500	32,500	34,646	2,146
Expenditures:				
Current:				
Personal services	52,493	52,493	18,506	33,987
Materials and supplies	25,000	25,000	10,603	14,397
Charges and services	15,003	15,003	3,872	11,131
Capital purchases	10,000	10,000	0	10,000
Total expenditures	102,496	102,496	32,981	69,515
Excess of revenues over expenditures	(69,996)	(69,996)	1,665	71,661
Fund balance, January 1	69,996	69,996	69,996	0
Fund balance, December 31	\$0	\$0	\$71,661	\$71,661

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

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Investment revenue	\$1,000	\$1,000	\$1,220	\$220
Total revenues	1,000	1,000	1,220	220
Expenditures:				
Current:				
Materials and supplies	8,015	8,015	0	8,015
Total expenditures	8,015	8,015	0	8,015
Excess (deficiency) of revenues over (under) expenditures	(7,015)	(7,015)	1,220	8,235
Fund balance, January 1	7,015	7,015	7,015	0
Fund balance, December 31	\$0	\$0	\$8,235	\$8,235

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$56,077	\$56,077	\$58,482	\$2,405
Total revenues	56,077	56,077	58,482	2,405
Expenditures:				
Current:				
Personal services	56,177	48,961	48,014	947
Supplies	6,784	6,784	4,034	2,750
Other Expenses	34,386	41,170	33,904	7,266
Total expenditures	97,347	96,915	85,952	10,963
Deficiency of revenues under expenditures	(41,270)	(40,838)	(27,470)	13,368
Fund balance, January 1	34,053	34,053	34,053	0
Fund balance, December 31	(\$7,217)	(\$6,785)	\$6,583	\$13,368

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$300,000	\$300,000	\$245,539	(\$54,461)
Intergovernmental revenue	785,000	785,000	509,061	(275,939)
Miscellaneous revenue	48,237	48,237	187,141	138,904
Total revenues	1,133,237	1,133,237	941,741	(191,496)
Expenditures:				
Current:				
Personal services	740,000	740,000	544,721	195,279
Materials and supplies	2,000	2,000	0	2,000
Charges and services	796,601	796,601	537,349	259,252
Capital purchases	3,000	3,000	0	3,000
Total expenditures	1,541,601	1,541,601	1,082,070	459,531
Excess of revenues over expenditures	(408,364)	(408,364)	(140,329)	268,035
Fund balance, January 1	398,964	398,964	398,964	0
Prior year encumbrances appropriated	9,400	9,400	9,400	0
Fund balance, December 31	\$0	\$0	\$268,035	\$268,035

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$4,500	\$4,500	\$10,450	\$5,950
Total revenues	4,500	4,500	10,450	5,950
Expenditures:				
Current:				
Personal services	0	0	(50)	50
Materials and supplies	2,100	1,600	1,129	471
Charges and services	3,100	18,485	17,150	1,335
Total expenditures	5,200	20,085	18,229	1,856
Excess (deficiency) of revenues over (under) expenditures	(700)	(15,585)	(7,779)	7,806
Fund balance, January 1	20,104	20,104	20,104	0
Fund balance, December 31	\$19,404	\$4,519	\$12,325	\$7,806

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Materials and supplies	0	0	0	0
Charges and services	758	758	758	0
Total expenditures	758	758	758	0
Excess (deficiency) of revenues over (under) expenditures	(758)	(758)	(758)	0
Fund balance, January 1	758	758	758	0
Fund balance, December 31	\$0	\$0	\$0	\$0

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$449,000	\$449,000	\$454,577	\$5,577
Miscellaneous revenue	10,000	85,000	260,306	175,306
Total revenues	459,000	534,000	714,883	180,883
Expenditures:				
Current:				
Personal services	229,200	233,000	219,219	13,781
Materials and supplies	6,000	6,000	5,971	29
Charges and services	261,226	332,426	331,695	731
Capital purchases	1,500	1,500	0	1,500
Total expenditures	497,926	572,926	556,885	16,041
Excess (deficiency) of revenues over (under) expenditures	(38,926)	(38,926)	157,998	196,924
Fund balance, January 1	16,926	16,926	16,926	0
Prior year encumbrances appropriated	22,000	22,000	22,000	0
Fund balance, December 31	\$0	\$0	\$196,924	\$196,924

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,450,000	\$1,450,000	\$991,728	(\$458,272)
Miscellaneous revenue	11,000	11,000	16,727	5,727
Total revenues	1,461,000	1,461,000	1,008,455	(452,545)
Expenditures:				
Current:				
Charges and services	1,572,495	1,589,579	1,136,936	452,643
Capital purchases	0	0	0	0
Total expenditures	1,572,495	1,589,579	1,136,936	452,643
Excess of revenues over expenditures	(111,495)	(128,579)	(128,481)	98
Fund balance, January 1	108,542	108,542	108,542	0
Prior year encumbrances appropriated	20,037	20,037	20,037	0
Fund balance, December 31	\$17,084	\$0	\$98	\$98

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$34,502	\$34,502	\$31,116	(\$3,386)
Total revenues	34,502	34,502	31,116	(3,386)
Expenditures:				
Current:				
Capital purchases	67,000	67,000	21,874	45,126
Total expenditures	67,000	67,000	21,874	45,126
Excess of revenues over expenditures	(32,498)	(32,498)	9,242	41,740
Fund balance, January 1	45,498	45,498	45,498	0
Fund balance, December 31	\$13,000	\$13,000	\$54,740	\$41,740

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$0	\$0	\$25	\$25
Total revenues	0	0	25	25
Expenditures:				
Current:				
Charges and services	250	250	64	186
Total expenditures	250	250	64	186
Excess of revenues over expenditures	(250)	(250)	(39)	211
Fund balance, January 1	275	275	275	0
Fund balance, December 31	\$25	\$25	\$236	\$211

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

	<u>Budgeted Amounts</u>			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$70,000	\$70,000	\$78,750	\$8,750
Total revenues	70,000	70,000	78,750	8,750
Expenditures:				
Current:				
Charges and services	60,000	60,000	53,002	6,998
Total expenditures	60,000	60,000	53,002	6,998
Excess of revenues over expenditures	10,000	10,000	25,748	15,748
Fund balance, January 1	67,381	67,381	67,381	0
Fund balance, December 31	\$77,381	\$77,381	\$93,129	\$15,748

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$42,000	\$42,000	\$38,560	(\$3,440)
Total revenues	42,000	42,000	38,560	(3,440)
Expenditures:				
Current:				
Capital purchases	50,000	50,000	48,145	1,855
Total expenditures	50,000	50,000	48,145	1,855
Excess of revenues over expenditures	(8,000)	(8,000)	(9,585)	(1,585)
Fund balance, January 1	11,172	11,172	11,172	0
Fund balance, December 31	\$3,172	\$3,172	\$1,587	(\$1,585)

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$221,626	\$221,626	\$235,399	\$13,773
Investment earnings	4,500	4,500	6,939	2,439
Total revenues	226,126	226,126	242,338	16,212
Expenditures:				
Current:				
Personal services	220,500	220,500	195,009	25,491
Materials and supplies	6,500	6,500	3,501	2,999
Charges and services	18,772	17,640	13,275	4,365
Capital purchases	2,500	2,500	742	1,758
Total expenditures	248,272	247,140	212,527	34,613
Excess (Deficiency) of revenues over (under) expenditures	(22,146)	(21,014)	29,811	50,825
Other financing sources (uses)				
Transfers out	(25,000)	(25,000)	(11,000)	14,000
Total other financing sources (uses)	(25,000)	(25,000)	(11,000)	14,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(47,146)	(46,014)	18,811	64,825
Fund balance, January 1	131,587	131,587	131,587	0
Prior year encumbrances appropriated	72	72	72	0
Fund balance, December 31	\$84,513	\$85,645	\$150,470	\$64,825

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$42,567	\$42,567	\$40,992	(\$1,575)
Total revenues	42,567	42,567	40,992	(1,575)
Expenditures:				
Current:				
Charges and services	50,000	50,000	42,952	7,048
Total expenditures	50,000	50,000	42,952	7,048
Excess of revenues over expenditures	(7,433)	(7,433)	(1,960)	5,473
Fund balance, January 1	7,433	7,433	7,433	0
Fund balance, December 31	\$0	\$0	\$5,473	\$5,473

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

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Charges for services	\$13,250	\$13,250	\$13,880	\$630
Total revenues	13,250	13,250	13,880	630
Expenditures:				
Current:				
Charges and services	36,000	36,000	26,653	9,347
Total expenditures	36,000	36,000	26,653	9,347
Excess of revenues over expenditures	(22,750)	(22,750)	(12,773)	9,977
Fund balance, January 1	30,466	30,466	30,466	0
Fund balance, December 31	\$7,716	\$7,716	\$17,693	\$9,977

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$1,079	\$1,830	\$2,205	\$376
Total revenues	1,079	1,830	2,205	376
Expenditures:				
Current:				
Charges and services	1,500	2,250	1,575	675
Total expenditures	1,500	2,250	1,575	675
Excess of revenues over expenditures	(421)	(421)	630	1,051
Fund balance, January 1	422	422	422	0
Fund balance, December 31	\$1	\$2	\$1,052	\$1,051

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$4,800	\$4,800	\$134	(\$4,666)
Total revenues	4,800	4,800	134	(4,666)
Current:				
Charges and services	6,000	6,000	0	6,000
Total expenditures	6,000	6,000	0	6,000
Excess (deficiency) of revenues over (under) expenditures	(1,200)	(1,200)	134	1,334
Fund balance, January 1	1,200	1,200	1,200	0
Fund balance, December 31	\$0	\$0	\$1,334	\$1,334

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$400,195	\$400,195	\$366,143	(\$34,052)
Total revenues	400,195	400,195	366,143	(34,052)
Current:				
Personal services	343,900	343,900	210,154	133,746
Charges and services	160,000	160,000	73,180	86,820
Total expenditures	503,900	503,900	283,334	220,566
Excess of revenues over expenditures	(103,705)	(103,705)	82,809	186,514
Fund balance, January 1	524,805	524,805	524,805	0
Fund balance, December 31	\$421,100	\$421,100	\$607,614	\$186,514

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

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$22,167	\$22,167	\$5,603	(\$16,564)
Total revenues	22,167	22,167	5,603	(16,564)
Expenditures:				
Charges and services	40,000	40,000	65	39,935
Total expenditures	40,000	40,000	65	39,935
Excess of revenues over expenditures	(17,833)	(17,833)	5,538	23,371
Fund balance, January 1	17,833	17,833	17,833	0
Fund balance, December 31	\$0	\$0	\$23,371	\$23,371

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$2,600	\$2,600	\$2,538	(\$62)
Total revenues	2,600	2,600	2,538	(62)
Expenditures:				
Charges and services	0	0	0	0
Total expenditures	0	0	0	0
Excess of revenues over expenditures	2,600	2,600	2,538	(62)
Fund balance, January 1	7,380	7,380	7,380	0
Fund balance, December 31	\$9,980	\$9,980	\$9,918	(\$62)

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Current:				
Charges and services	30,525	30,525	1,137	29,388
Total expenditures	30,525	30,525	1,137	29,388
Excess of revenues over expenditures	(30,525)	(30,525)	(1,137)	29,388
Fund balance, January 1	30,525	30,525	30,525	0
Fund balance, December 31	\$0	\$0	\$29,388	\$29,388

HURON COUNTY, OHIO
 SCHEDULES OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 HELP AMERICA VOTE OTHER SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$0	\$0	\$145	\$145
Total revenues	0	0	145	145
Expenditures:				
Current:				
Charges and services	6,000	6,195	6,195	0
Total expenditures	6,000	6,195	6,195	0
Excess of revenues over expenditures	(6,000)	(6,195)	(6,050)	145
Fund balance, January 1	6,195	6,195	6,195	0
Fund balance, December 31	\$195	\$0	\$145	\$145

HURON COUNTY, OHIO
 SCHEDULES OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 NATIONAL WEBCHECK OTHER SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$6,000	\$6,000	\$2,608	(\$3,392)
Total revenues	6,000	6,000	2,608	(3,392)
Expenditures:				
Current:				
Charges and services	0	6,000	1,644	4,356
Total expenditures	0	6,000	1,644	4,356
Excess of revenues over expenditures	6,000	0	964	964
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$6,000	\$0	\$964	\$964

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,670,000	\$1,670,000	\$2,002,945	\$332,945
Total revenues	1,670,000	1,670,000	2,002,945	332,945
Expenditures:				
Current:				
Charges and services	2,661,116	2,671,116	2,362,644	308,472
Total expenditures	2,661,116	2,671,116	2,362,644	308,472
Excess (deficiency) of revenues over (under) expenditures	(991,116)	(1,001,116)	(359,699)	641,417
Fund balance, January 1	876,116	876,116	876,116	0
Prior year encumbrances appropriated	125,000	125,000	125,000	0
Fund balance, December 31	\$10,000	\$0	\$641,417	\$641,417

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$15,000	\$15,000	\$15,021	\$21
Total revenues	15,000	15,000	15,021	21
Expenditures:				
Current:				
Charges and services	22,971	22,971	14,994	7,977
Total expenditures	22,971	22,971	14,994	7,977
Excess of revenues over expenditures	(7,971)	(7,971)	27	7,998
Fund balance, January 1	7,971	7,971	7,971	0
Fund balance, December 31	\$0	\$0	\$7,998	\$7,998

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Special assessments	\$98,000	\$98,000	\$98,789	\$789
Miscellaneous revenue	3,000	3,000	6,377	3,377
Total revenues	101,000	101,000	105,166	4,166
Expenditures:				
Current:				
Personal services	71,000	63,200	61,106	2,094
Materials and supplies	6,000	7,200	6,856	344
Charges and services	38,000	44,600	36,248	8,352
Total expenditures	115,000	115,000	104,210	10,790
Excess (deficiency) of revenues over (under) expenditures	(14,000)	(14,000)	956	14,956
Fund balance, January 1	53,167	53,167	53,167	0
Fund balance, December 31	\$39,167	\$39,167	\$54,123	\$14,956

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$30,000	\$45,460	\$49,923	\$4,463
Total revenues	30,000	45,460	49,923	4,463
Expenditures:				
Current:				
Personal services	27,300	22,300	17,472	4,828
Charges and services	12,700	33,160	30,506	2,654
Total expenditures	40,000	55,460	47,978	7,482
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,000)	1,945	11,945
Other financing sources (uses):				
Transfers in	10,000	10,000	0	(10,000)
Total other financing sources (uses)	10,000	10,000	0	(10,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	0	0	1,945	1,945
Fund balance, January 1	58	58	58	0
Fund balance, December 31	\$58	\$58	\$2,003	\$1,945

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

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$165,000	\$165,000	\$67,660	(\$97,340)
Total revenues	165,000	165,000	67,660	(97,340)
Expenditures:				
Current:				
Charges and services	176,965	176,965	101,090	75,875
Total expenditures	176,965	176,965	101,090	75,875
Excess of revenues over expenditures	(11,965)	(11,965)	(33,430)	(21,465)
Fund balance, January 1	25,275	25,275	25,275	0
Prior year encumbrances appropriated	8,180	8,180	8,180	0
Fund balance, December 31	\$21,490	\$21,490	\$25	(\$21,465)

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$44,962	\$44,962	\$48,376	\$3,414
Miscellaneous revenue	4,000	4,000	9,886	5,886
Total revenues	48,962	48,962	58,262	9,300
Expenditures:				
Current:				
Charges and services	150,000	150,000	75,225	74,775
Total expenditures	150,000	150,000	75,225	74,775
Excess (deficiency) of revenues over (under) expenditures	(101,038)	(101,038)	(16,963)	84,075
Fund balance, January 1	262,857	262,857	262,857	0
Fund balance, December 31	\$161,819	\$161,819	\$245,894	\$84,075

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Expenditures:				
Current:				
Charges and services	\$315	\$315	\$315	\$0
Total expenditures	315	315	315	0
Excess of revenues over expenditures	(315)	(315)	(315)	0
Fund balance, January 1	315	315	315	0
Fund balance, December 31	\$0	\$0	\$0	\$0

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$88,235	\$88,235	\$57,671	(\$30,564)
Miscellaneous revenue	28,000	28,000	33,507	5,507
Total revenues	116,235	116,235	91,178	(25,057)
Expenditures:				
Current:				
Personal services	81,655	81,655	53,588	28,067
Charges and services	220,000	220,000	43,336	176,664
Total expenditures	301,655	301,655	96,924	204,731
Excess (deficiency) of revenues over (under) expenditures	(185,420)	(185,420)	(5,746)	179,674
Fund balance, January 1	399,493	399,493	399,493	0
Prior year encumbrances appropriated	2,000	2,000	2,000	0
Fund balance, December 31	\$216,073	\$216,073	\$395,747	\$179,674

HURON COUNTY, OHIO
 SCHEDULES OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 RECYCLE OHIO 2005 OTHER SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$10,960	\$10,960	\$1,032	(\$9,928)
Total revenues	10,960	10,960	1,032	(9,928)
Expenditures:				
Current:				
Charges and services	41,269	41,269	31,342	9,927
Total expenditures	41,269	41,269	31,342	9,927
Excess of revenues over expenditures	(30,309)	(30,309)	(30,310)	(1)
Fund balance, January 1	30,310	30,310	30,310	0
Fund balance, December 31	\$1	\$1	\$0	(\$1)

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$165,000	\$165,000	\$173,847	\$8,847
Total revenues	165,000	165,000	173,847	8,847
Expenditures:				
Current:				
Charges and services	659,066	659,066	221,557	437,509
Total expenditures	659,066	659,066	221,557	437,509
Excess (deficiency) of revenues over (under) expenditures	(494,066)	(494,066)	(47,710)	446,356
Fund balance, January 1	494,066	494,066	494,066	0
Fund balance, December 31	\$0	\$0	\$446,356	\$446,356

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$200,000	\$200,000	\$200,000	\$0
Total revenues	200,000	200,000	200,000	0
Expenditures:				
Current:				
Charges and services	0	200,000	106,312	93,688
Total expenditures	0	200,000	106,312	93,688
Excess (deficiency) of revenues over (under) expenditures	200,000	0	93,688	93,688
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$200,000	\$0	\$93,688	\$93,688

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental Revenue	\$35,000	\$35,000	\$30,003	(\$4,997)
Total revenues	35,000	35,000	30,003	(4,997)
Expenditures:				
Current:				
Personal services	30,500	30,500	19,069	11,431
Materials and supplies	4,000	4,000	1,800	2,200
Charges and services	10,610	10,610	1,737	8,873
Capital outlay	1,000	1,000	0	1,000
Total expenditures	46,110	46,110	22,606	23,504
Excess (deficiency) of revenues over (under) expenditures	(11,110)	(11,110)	7,397	18,507
Fund balance, January 1	11,004	11,004	11,004	0
Prior year encumbrances	110	110	110	0
Fund balance, December 31	\$4	\$4	\$18,511	\$18,507

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$75,000	\$75,000	\$79,466	\$4,466
Miscellaneous revenue	35,000	35,000	32,412	(2,588)
Total revenues	110,000	110,000	111,878	1,878
Expenditures:				
Current:				
Personal services	127,850	127,850	98,598	29,252
Materials and supplies	2,000	2,000	532	1,468
Charges and services	10,650	10,650	5,751	4,899
Capital outlay	2,500	2,500	899	1,601
Total expenditures	143,000	143,000	105,780	37,220
Excess of revenues over expenditures	(33,000)	(33,000)	6,098	39,098
Fund balance, January 1	33,236	33,236	33,236	0
Fund balance, December 31	\$236	\$236	\$39,334	\$39,098

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

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$96,000	\$96,000	\$56,969	(\$39,031)
Total revenues	96,000	96,000	56,969	(39,031)
Expenditures:				
Current:				
Charges and services	58,596	98,886	57,757	41,129
Total expenditures	58,596	98,886	57,757	41,129
Excess of revenues over expenditures	37,404	(2,886)	(788)	2,098
Fund balance, January 1	3,008	3,008	3,008	0
Fund balance, December 31	\$40,412	\$122	\$2,220	\$2,098

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$420,000	\$420,000	\$229,297	(\$190,703)
Total revenues	420,000	420,000	229,297	(190,703)
Expenditures:				
Current:				
Charges and services	710,000	710,000	503,995	206,005
Total expenditures	710,000	710,000	503,995	206,005
Excess (deficiency) of revenues over (under) expenditures	(290,000)	(290,000)	(274,698)	15,302
Fund balance, January 1	414,515	414,515	414,515	0
Prior year encumbrances appropriated	10,000	10,000	10,000	0
Fund balance, December 31	\$134,515	\$134,515	\$149,817	\$15,302

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$466,000	\$476,500	\$477,868	\$1,368
Intergovernmental revenue	50,000	50,000	45,970	(4,030)
Total revenues	516,000	526,500	523,838	(2,662)
Expenditures:				
Current:				
Charges and services	516,000	526,500	523,838	2,662
Total expenditures	516,000	526,500	523,838	2,662
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
 SCHEDULES OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 COMPREHENSIVE HOUSING SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$432,396	\$432,396	\$282,845	(\$149,551)
Investment earnings	0	0	1,111	1,111
Total revenues	432,396	432,396	283,956	(148,440)
Expenditures:				
Current:				
Charges and services	371,121	461,247	312,802	148,445
Total expenditures	371,121	461,247	312,802	148,445
Excess (deficiency) of revenues over (under) expenditures	61,275	(28,851)	(28,846)	5
Fund balance, January 1	28,851	28,851	28,851	0
Fund balance, December 31	\$90,126	\$0	\$5	\$5

HURON COUNTY, OHIO
 SCHEDULES OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 RECYCLE OHIO 2004 OTHER SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2006

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

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$130,000	\$130,000	\$85,325	(\$44,675)
Total revenues	130,000	130,000	85,325	(44,675)
Expenditures:				
Current:				
Charges and services	130,615	130,615	80,443	50,172
Capital purchases	0	0	0	0
Total expenditures	130,615	130,615	80,443	50,172
Excess (deficiency) of revenues over (under) expenditures	(615)	(615)	4,882	(94,847)
Fund balance, January 1	0	0	0	0
Prior year encumbrances appropriated	615	615	615	0
Fund balance, December 31	\$0	\$0	\$5,497	(\$94,847)

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$22,000	\$22,000	\$21,749	(\$251)
Total revenues	22,000	22,000	22,849	849
Expenditures:				
Current:				
Charges and services	23,000	46,700	22,025	24,675
Total expenditures	23,000	46,700	22,025	24,675
Excess of revenues over expenditures	(1,000)	(24,700)	824	25,524
Fund balance, January 1	24,754	24,754	24,754	0
Fund balance, December 31	\$23,754	\$54	\$25,578	\$25,524

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$0	\$0	\$442	\$442
Miscellaneous revenue	0	0	21,924	21,924
Total revenues	0	0	22,366	22,366
Expenditures:				
Current:				
Charges and services	0	0	0	0
Total expenditures	0	0	0	0
Excess of revenues over expenditures	0	0	22,366	22,366
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$22,366	\$22,366

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,586	\$16,586	\$7,900	(\$8,686)
Miscellaneous revenue	0	0	8,819	8,819
Total revenues	16,586	16,586	16,719	133
Expenditures:				
Current:				
Materials and supplies	20,000	20,000	198	19,802
Capital outlay	30,000	30,000	1,883	28,117
Total expenditures	50,000	50,000	2,081	47,919
Excess (deficiency) of revenues over (under) expenditures	(33,414)	(33,414)	14,638	48,052
Fund balance, January 1	88,006	88,006	88,006	0
Fund balance, December 31	\$54,592	\$54,592	\$102,644	\$48,052

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$2,000	\$2,000	\$5,877	\$3,877
Investment earnings	200	200	304	104
Miscellaneous revenue	32,000	32,000	30,989	(1,011)
Total revenues	34,200	34,200	37,170	2,970
Expenditures:				
Current:				
Materials and supplies	6,000	4,000	2,991	1,009
Other	31,821	33,821	32,802	1,019
Total expenditures	37,821	37,821	35,793	2,028
Excess (deficiency) of revenues over (under) expenditures	(3,621)	(3,621)	1,377	4,998
Fund balance, January 1	1,836	1,836	1,836	0
Prior year encumbrances appropriated	1,821	1,821	1,821	-
Fund balance, December 31	\$36	\$36	\$5,034	\$4,998

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$10,000	\$11,111	\$1,111
Total revenues	10,000	10,000	11,111	1,111
Expenditures:				
Current:				
Other	10,000	10,000	4,628	5,372
Total expenditures	10,000	10,000	4,628	5,372
Excess (deficiency) of revenues over (under) expenditures	0	0	6,483	6,483
Fund balance, January 1	39,547	39,547	39,547	0
Fund balance, December 31	\$39,547	\$39,547	\$46,030	\$6,483

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$2,500	\$2,500	\$11,095	\$8,595
Total revenues	2,500	2,500	11,095	8,595
Expenditures:				
Current:				
Other	20,591	20,591	13,489	7,102
Total expenditures	20,591	20,591	13,489	7,102
Excess (deficiency) of revenues over (under) expenditures	(18,091)	(18,091)	(2,394)	15,697
Fund balance, January 1	16,291	16,291	16,291	0
Prior year encumbrances appropriated	1,800	1,800	1,800	-
Fund balance, December 31	\$0	\$0	\$15,697	\$15,697

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$25,000	\$25,000	\$21,218	(\$3,782)
Total revenues	25,000	25,000	21,218	(3,782)
Expenditures:				
Current:				
Other	36,621	36,621	21,218	15,403
Total expenditures	36,621	36,621	21,218	15,403
Excess (deficiency) of revenues over (under) expenditures	(11,621)	(11,621)	0	11,621
Fund balance, January 1	11,621	11,621	11,621	0
Fund balance, December 31	\$0	\$0	\$11,621	\$11,621

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$50,601	\$50,601	\$37,774	(\$12,827)
Total revenues	50,601	50,601	37,774	(12,827)
Expenditures:				
Current:				
Other	165,900	174,000	77,449	96,551
Total expenditures	165,900	174,000	77,449	96,551
Excess (deficiency) of revenues over (under) expenditures	(115,299)	(123,399)	(39,675)	83,724
Fund balance, January 1	123,399	123,399	123,399	0
Fund balance, December 31	\$8,100	\$0	\$83,724	\$83,724

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$1,631	\$1,631	\$0	(\$1,631)
Total revenues	1,631	1,631	0	(1,631)
Expenditures:				
Current:				
Other	3,000	3,000	20	2,980
Total expenditures	3,000	3,000	20	2,980
Excess (deficiency) of revenues over (under) expenditures	(1,369)	(1,369)	(20)	1,349
Fund balance, January 1	1,369	1,369	1,369	0
Fund balance, December 31	\$0	\$0	\$1,349	\$1,349

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$10,000	\$4,965	(\$5,035)
Total revenues	10,000	10,000	4,965	(5,035)
Expenditures:				
Current:				
Other	88,283	88,283	27,387	60,896
Total expenditures	88,283	88,283	27,387	60,896
Excess (deficiency) of revenues over (under) expenditures	(78,283)	(78,283)	(22,422)	55,861
Fund balance, January 1	78,283	78,283	78,283	0
Fund balance, December 31	\$0	\$0	\$55,861	\$55,861

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$141,797	\$141,797	\$147,016	\$5,219
Intergovernmental	140,569	140,569	145,692	5,123
Miscellaneous revenue	10,319	10,319	3,045	(7,274)
Total revenues	292,685	292,685	295,753	3,068
Expenditures:				
Current:				
Materials and supplies	78,500	78,500	77,271	1,229
Charges and services	96,197	96,197	85,001	11,196
Capital purchases	145,765	145,765	142,380	3,385
Total expenditures	320,462	320,462	304,652	15,810
Excess (deficiency) of revenues over (under) expenditures	(27,777)	(27,777)	(8,899)	18,878
Other financing sources (uses):				
Transfers in	20,000	20,000	32,316	12,316
Total other financing sources (uses)	20,000	20,000	32,316	12,316
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(7,777)	(7,777)	23,417	31,194
Fund balance, January 1	22,511	22,511	22,511	0
Fund balance, December 31	\$14,734	\$14,734	\$45,928	\$31,194

HURON COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
ALL DEBT SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$342,888	\$342,888	\$727,709	\$384,821
Total revenue	342,888	342,888	727,709	384,821
Expenditures:				
Debt service:				
Principal retirement	888,136	888,132	859,851	28,281
Interest and fiscal charges	339,300	339,300	339,300	0
Total expenditures	1,227,436	1,227,432	1,199,151	28,281
Excess (Deficiency) of revenues over (under) expenditures	(884,548)	(884,544)	(471,442)	413,102
Other financing sources (uses)				
Transfers in	842,963	842,963	429,870	(413,093)
Total other financing sources (uses)	842,963	842,963	429,870	(413,093)
Excess of revenues and other financing sources over expenditures and other uses	(41,585)	(41,581)	(41,572)	9
Fund balance, January 1	42,164	42,164	42,164	0
Fund balance, December 31	\$579	\$583	\$592	\$9

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 MRDD CONSTRUCTION
 CAPITAL PROJECT FUND
 YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$20,000	\$20,000	\$0	(\$20,000)
Total revenue	20,000	20,000	0	(20,000)
Expenditures:				
Capital outlay	20,000	20,000	5,000	15,000
Total expenditures	20,000	20,000	5,000	15,000
Deficiency of revenues over expenditures	0	0	(5,000)	(5,000)
Fund balance, January 1	119,752	119,752	119,752	0
Fund balance, December 31	\$119,752	\$119,752	\$114,752	(\$5,000)

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 PERMANENT IMPROVEMENT
 CAPITAL PROJECT FUND
 YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Miscellaneous	\$32,300	\$32,300	\$32,300	\$0
Total revenue	32,300	32,300	32,300	0
Expenditures:				
Capital outlay	286,900	286,900	286,747	153
Total expenditures	286,900	286,900	286,747	153
Excess (Deficiency) of revenues over (under) expenditures	(254,600)	(254,600)	(254,447)	153
Fund balance, January 1	154,620	154,620	154,620	0
Prior year encumbrances appropriated	100,000	100,000	100,000	0
Fund balance, December 31	\$20	\$20	\$173	\$153

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 COUNTY CAPITAL PROJECTS
 CAPITAL PROJECT FUND
 YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Investment earnings	\$14,400	\$14,400	\$14,289	(\$111)
Total revenue	14,400	14,400	14,289	(111)
Expenditures:				
Capital outlay	305,200	305,200	0	305,200
Total expenditures	305,200	305,200	0	305,200
Excess (Deficiency) of revenues over (under) expenditures	(290,800)	(290,800)	14,289	305,089
Fund balance, January 1	290,832	290,832	290,832	0
Fund balance, December 31	\$32	\$32	\$305,121	\$305,089

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 NEW VOTING EQUIPMENT
 CAPITAL PROJECT FUND
 YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Capital outlay	3,000	3,038	3,011	27
Total expenditures	3,000	3,038	3,011	27
Excess (deficiency) of revenues over (under) expenditures	(3,000)	(3,038)	(3,011)	27
Excess (deficiency) of revenues and other financing sources over expendi- tures and other uses	(3,000)	(3,038)	(3,011)	27
Fund balance, January 1	3,038	3,038	3,038	0
Fund balance, December 31	\$38	\$0	\$27	\$27

**HURON COUNTY, OHIO
LANDFILL ENTERPRISE FUND
DECEMBER 31, 2006**

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

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

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Operation revenues:				
Charges for services	\$2,327,250	\$2,327,250	\$2,356,882	\$29,632
Miscellaneous revenue	55,000	55,000	254,678	199,678
Total operating revenues	2,382,250	2,382,250	2,611,560	229,310
Operating expenses:				
Personal services	369,400	376,610	367,534	9,076
Materials and supplies	18,000	11,090	9,657	1,433
Contractual services	1,537,544	1,513,159	1,497,578	15,581
Other operating expenses	604,915	604,615	531,804	72,811
Total operating Expenses	2,529,859	2,505,474	2,406,573	98,901
Operating income (loss)	(147,609)	(123,224)	204,987	328,211
Non-operating revenues (expenses)				
Principal retirement	(275,000)	(275,000)	(275,000)	0
Interest and fiscal charges	(64,385)	(64,385)	(64,385)	0
Total non-operating revenues (expenses)	(339,385)	(339,385)	(339,385)	0
Income (loss) before operating transfers	(486,994)	(462,609)	(134,398)	328,211
Transfers in	359,385	698,770	160,000	(538,770)
Transfers out	(135,000)	(159,385)	(159,385)	0
Net income	(262,609)	76,776	(133,783)	(210,559)
Net assets, January 1	310,678	310,678	310,678	0
Net assets, December 31	\$48,069	\$387,454	\$176,895	(\$210,559)

**HURON COUNTY, OHIO
INTERNAL SERVICE FUND
DECEMBER 31, 2006**

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

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Operation revenues:				
Charges for services	\$4,925,269	\$4,925,269	\$5,125,359	\$200,090
Total operating revenues	4,925,269	4,925,269	5,125,359	200,090
Operating expenses:				
Other operating expenses	5,330,814	5,330,814	4,425,222	905,592
Total operating Expenses	5,330,814	5,330,814	4,425,222	905,592
Operating income (loss)	(405,545)	(405,545)	700,137	1,105,682
Non-operating revenues (expenses)				
Investment income	6,000	6,000	24,467	18,467
Total non-operating revnues (expenses)	6,000	6,000	24,467	18,467
Net income	(399,545)	(399,545)	724,604	1,124,149
Net assets, January 1	396,545	396,545	396,545	0
Prior year encumbrances appropriated	3,000	3,000	3,000	0
Net assets, December 31	\$0	\$0	\$1,124,149	\$1,124,149

**HURON COUNTY, OHIO
FIDUCIARY FUNDS
DECEMBER 31, 2006**

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, 2006

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Public Employees Retirement System, State Teachers Retirement System - To maintain and account for monies received from employees through payroll deductions to be paid to the State for retirement purposes.

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

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

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

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

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

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

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

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

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2006

	Beginning Balance January 1, 2006	Additions	Deductions	Ending Balance December 31, 2006
UNDIVIDED TAXES:				
REAL ESTATE TAX				
Assets:				
Taxes receivable.....	\$36,410,805	\$38,831,424	\$36,410,805	\$38,831,424
Equity in pooled cash and cash equivalents.....	928,869	34,627,544	34,509,600	1,046,813
	<u>\$37,339,674</u>	<u>\$73,458,968</u>	<u>\$70,920,405</u>	<u>\$39,878,237</u>
Liabilities:				
Due to other governments.....	\$36,410,805	\$38,831,424	\$36,410,805	\$38,831,424
Unapportioned monies.....	928,869	34,627,544	34,509,600	1,046,813
	<u>\$37,339,674</u>	<u>\$73,458,968</u>	<u>\$70,920,405</u>	<u>\$39,878,237</u>
TANGIBLE PROPERTY TAX				
Assets:				
Taxes receivable.....	\$8,703,752	\$9,254,110	\$8,703,752	\$9,254,110
Equity in pooled cash and cash equivalents.....	45,430	7,350,649	6,291,697	1,104,382
	<u>\$8,749,182</u>	<u>\$16,604,759</u>	<u>\$14,995,449</u>	<u>\$10,358,492</u>
Liabilities:				
Due to other governments.....	\$8,703,752	\$9,254,110	\$8,703,752	\$9,254,110
Unapportioned monies.....	45,430	7,350,649	6,291,697	1,104,382
	<u>\$8,749,182</u>	<u>\$16,604,759</u>	<u>\$14,995,449</u>	<u>\$10,358,492</u>
TOWNSHIP GASOLINE TAX				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$1,637,826	\$1,637,826	\$0
Due from other governments.....	735,000	819,000	735,000	819,000
	<u>\$735,000</u>	<u>\$2,456,826</u>	<u>\$2,372,826</u>	<u>\$819,000</u>
Liabilities:				
Unapportioned monies.....	\$0	\$1,637,826	\$1,637,826	\$0
Due to other governments.....	735,000	819,000	735,000	819,000
	<u>\$735,000</u>	<u>\$2,456,826</u>	<u>\$2,372,826</u>	<u>\$819,000</u>
ESTATE TAX				
Assets:				
Equity in pooled cash and cash equivalents.....	\$357,932	\$1,026,910	\$1,118,132	\$266,710
	<u>\$357,932</u>	<u>\$1,026,910</u>	<u>\$1,118,132</u>	<u>\$266,710</u>
Liabilities:				
Unapportioned monies.....	\$357,932	\$1,026,910	\$1,118,132	\$266,710

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HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2006

	Beginning Balance January 1, 2006	Additions	Deductions	Ending Balance December 31, 2006
MOBILE HOME TAX				
Assets:				
Taxes receivable.....	\$338,888	\$638,625	\$338,888	\$638,625
Equity in pooled cash and cash equivalents.....	57,512	340,091	337,695	59,908
	<u>\$396,400</u>	<u>\$978,716</u>	<u>\$676,583</u>	<u>\$698,533</u>
Liabilities:				
Due to other governments.....	\$338,888	\$638,625	\$338,888	\$638,625
Unapportioned monies.....	57,512	340,091	337,695	59,908
	<u>\$396,400</u>	<u>\$978,716</u>	<u>\$676,583</u>	<u>\$698,533</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$361,333	\$361,333	\$0
Due from other governments.....	190,000	181,000	190,000	181,000
	<u>\$190,000</u>	<u>\$542,333</u>	<u>\$551,333</u>	<u>\$181,000</u>
Liabilities:				
Unapportioned monies.....	\$0	\$361,333	\$361,333	\$0
Due to other governments.....	190,000	181,000	190,000	181,000
	<u>\$190,000</u>	<u>\$542,333</u>	<u>\$551,333</u>	<u>\$181,000</u>
CIGARETTE TAX				
Assets:				
Equity in pooled cash and cash equivalents.....	\$1	\$2,645	\$2,622	\$24
Liabilities:				
Unapportioned monies.....	\$1	\$2,645	\$2,622	\$24
LOCAL GOVERNMENT TAX				
Assets:				
Equity in pooled cash and cash equivalents.....	\$277,269	\$2,674,865	\$2,846,025	\$106,109
Due from other governments.....	942,709	950,337	942,709	950,337
	<u>\$1,219,978</u>	<u>\$3,625,202</u>	<u>\$3,788,734</u>	<u>\$1,056,446</u>
Liabilities:				
Unapportioned monies.....	\$277,269	\$2,674,865	\$2,846,025	\$106,109
Due to other governments.....	942,709	950,337	942,709	950,337
	<u>\$1,219,978</u>	<u>\$3,625,202</u>	<u>\$3,788,734</u>	<u>\$1,056,446</u>

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HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2006

	Beginning Balance January 1, 2006	Additions	Deductions	Ending Balance December 31, 2006
REVENUE ASSISTANCE TAX				
Assets:				
Equity in pooled cash and cash equivalents.....	\$36,990	\$508,649	\$540,187	\$5,452
Due from other governments.....	180,715	180,716	180,715	180,716
	<u>\$217,705</u>	<u>\$689,365</u>	<u>\$720,902</u>	<u>\$186,168</u>
Liabilities:				
Unapportioned monies.....	\$36,990	\$508,649	\$540,187	\$5,452
Due to other governments.....	180,715	180,716	180,715	180,716
	<u>\$217,705</u>	<u>\$689,365</u>	<u>\$720,902</u>	<u>\$186,168</u>
CLERK OF COURTS				
Assets:				
Segregated cash accounts.....	\$498,871	\$8,089,826	\$8,017,966	\$570,731
Liabilities:				
Deposits held due to others.....	\$498,871	\$8,089,826	\$8,017,966	\$570,731
JUVENILE COURT				
Assets:				
Segregated cash accounts.....	\$59,185	\$189,237	\$225,296	\$23,126
Liabilities:				
Deposits held due to others.....	\$59,185	\$189,237	\$225,296	\$23,126
PROBATE COURT				
Assets:				
Segregated cash accounts.....	\$29,391	\$106,838	\$125,355	\$10,874
Liabilities:				
Deposits held due to others.....	\$29,391	\$106,838	\$125,355	\$10,874
SHERIFF - GENERAL				
Assets:				
Segregated cash accounts.....	\$4,500	\$2,017,611	\$2,011,126	\$10,985
Liabilities:				
Deposits held due to others.....	\$4,500	\$2,017,611	\$2,011,126	\$10,985
SHERIFF - COMMISSARY				
Assets:				
Segregated cash accounts.....	\$5,384	\$114,017	\$110,273	\$9,128
Liabilities:				
Deposits held due to others.....	\$5,384	\$114,017	\$110,273	\$9,128

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HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2006

	Beginning Balance January 1, 2006	Additions	Deductions	Ending Balance December 31, 2006
CHILD SUPPORT ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$5,781	\$448,008	\$448,743	\$5,046
	<u>\$5,781</u>	<u>\$448,008</u>	<u>\$448,743</u>	<u>\$5,046</u>
Liabilities:				
Deposits held due to others.....	\$5,781	\$448,008	\$448,743	\$5,046
	<u>\$5,781</u>	<u>\$448,008</u>	<u>\$448,743</u>	<u>\$5,046</u>
HEALTH DEPARTMENT				
Assets:				
Equity in pooled cash and cash equivalents.....	\$596,539	\$2,153,694	\$2,213,221	\$537,012
	<u>\$596,539</u>	<u>\$2,153,694</u>	<u>\$2,213,221</u>	<u>\$537,012</u>
Liabilities:				
Deposits held due to others.....	\$596,539	\$2,153,694	\$2,213,221	\$537,012
	<u>\$596,539</u>	<u>\$2,153,694</u>	<u>\$2,213,221</u>	<u>\$537,012</u>
SOIL & WATER FUND				
Assets:				
Equity in pooled cash and cash equivalents.....	\$21,461	\$369,634	\$373,915	\$17,180
	<u>\$21,461</u>	<u>\$369,634</u>	<u>\$373,915</u>	<u>\$17,180</u>
Liabilities:				
Deposits held due to others.....	\$21,461	\$369,634	\$373,915	\$17,180
	<u>\$21,461</u>	<u>\$369,634</u>	<u>\$373,915</u>	<u>\$17,180</u>
LAW LIBRARY				
Assets:				
Equity in pooled cash and cash equivalents.....	\$4,116	\$99,272	\$94,513	\$8,875
	<u>\$4,116</u>	<u>\$99,272</u>	<u>\$94,513</u>	<u>\$8,875</u>
Liabilities:				
Unapportioned monies.....	\$4,116	\$99,272	\$94,513	\$8,875
	<u>\$4,116</u>	<u>\$99,272</u>	<u>\$94,513</u>	<u>\$8,875</u>
ESCROW ACCOUNT				
Assets:				
Equity in pooled cash and cash equivalents.....	\$44,897	\$118,951	\$113,624	\$50,224
	<u>\$44,897</u>	<u>\$118,951</u>	<u>\$113,624</u>	<u>\$50,224</u>
Liabilities:				
Deposits held due to others.....	\$44,897	\$118,951	\$113,624	\$50,224
	<u>\$44,897</u>	<u>\$118,951</u>	<u>\$113,624</u>	<u>\$50,224</u>
STATE OF OHIO				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$214,958	\$214,958	\$0
	<u>\$0</u>	<u>\$214,958</u>	<u>\$214,958</u>	<u>\$0</u>
Liabilities:				
Unapportioned monies.....	\$0	\$214,958	\$214,958	\$0
	<u>\$0</u>	<u>\$214,958</u>	<u>\$214,958</u>	<u>\$0</u>

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HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2006

	Beginning Balance January 1, 2006	Additions	Deductions	Ending Balance December 31, 2006
TOWNSHIP ROAD MILEAGE				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$192,703	\$192,703	\$0
Due from other governments.....	94,000	96,000	94,000	96,000
	<u>\$94,000</u>	<u>\$288,703</u>	<u>\$286,703</u>	<u>\$96,000</u>
Liabilities:				
Unapportioned monies.....	\$0	\$192,703	\$192,703	\$0
Due to other governments.....	94,000	96,000	94,000	96,000
	<u>\$94,000</u>	<u>\$288,703</u>	<u>\$286,703</u>	<u>\$96,000</u>
TOWNSHIP PERMISSIVE TAX				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$119,978	\$119,978	\$0
Due from other governments.....	58,000	60,000	58,000	60,000
	<u>\$58,000</u>	<u>\$179,978</u>	<u>\$177,978</u>	<u>\$60,000</u>
Liabilities:				
Unapportioned monies.....	\$0	\$119,978	\$119,978	\$0
Due to other governments.....	58,000	60,000	58,000	60,000
	<u>\$58,000</u>	<u>\$179,978</u>	<u>\$177,978</u>	<u>\$60,000</u>
OHIO ELECTIONS COMMISSION				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$285	\$285	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$285	\$285	\$0
BMV				
Assets:				
Equity in pooled cash and cash equivalents.....	\$919	\$275,914	\$274,669	\$2,164
Segregated cash accounts.....	8,439	119,114	126,843	710
	<u>\$9,358</u>	<u>\$395,028</u>	<u>\$401,512</u>	<u>\$2,874</u>
Liabilities:				
Deposits held due to others.....	\$919	\$275,914	\$274,669	\$2,164
Unapportioned monies.....	8,439	119,114	126,843	710
	<u>\$9,358</u>	<u>\$395,028</u>	<u>\$401,512</u>	<u>\$2,874</u>

- continued

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2006

	Beginning Balance January 1, 2006	Additions	Deductions	Ending Balance December 31, 2006
SHERIFF'S LAW ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$28,945	\$87,886	\$89,435	\$27,396
Liabilities:				
Unapportioned monies.....	\$28,945	\$87,886	\$89,435	\$27,396
LIBRARIES				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$2,202,634	\$2,202,634	\$0
Liabilities:				
Unapportioned Monies.....	\$0	\$2,202,634	\$2,202,634	\$0
PERS				
Assets:				
Equity in pooled cash and cash equivalents.....	\$96,766	\$1,182,058	\$1,175,491	\$103,333
Liabilities:				
Payroll withholdings.....	\$96,766	\$1,182,058	\$1,175,491	\$103,333
STRS				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$17,416	\$17,416	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$17,416	\$17,416	\$0
HURON COUNTY PARK DISTRICT				
Assets:				
Equity in pooled cash and cash equivalents.....	\$5,458	\$14,123	\$3,185	\$16,396
Liabilities:				
Deposits held due to others.....	\$5,458	\$14,123	\$3,185	\$16,396

- continued

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2006

	Beginning Balance January 1, 2006	Additions	Deductions	Ending Balance December 31, 2006
BUREAU OF WORKERS COMP				
Assets:				
Equity in pooled cash and cash equivalents.....	\$38,178	\$68,411	\$38,178	\$68,411
Liabilities:				
Unapportioned monies.....	\$38,178	\$68,411	\$38,178	\$68,411
MISCELLANEOUS PAYROLL				
Assets:				
Equity in pooled cash and cash equivalents.....	\$50	\$256,960	\$257,010	\$0
Liabilities:				
Payroll withholdings.....	\$50	\$256,960	\$257,010	\$0
DEFERRED COMPENSATION				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$439,518	\$439,518	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$439,518	\$439,518	\$0
CITY INCOME TAX				
Assets:				
Equity in pooled cash and cash equivalents.....	\$58,338	\$218,301	\$216,621	\$60,018
Liabilities:				
Payroll withholdings.....	\$58,338	\$218,301	\$216,621	\$60,018
SCHOOL INCOME TAX				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$75,927	\$75,927	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$75,927	\$75,927	\$0
INSURANCE				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$82,846	\$82,846	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$82,846	\$82,846	\$0

- continued

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2006

	Beginning Balance January 1, 2006	Additions	Deductions	Ending Balance December 31, 2006
HEALTH INSURANCE PREMIUM				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$217,166	\$217,166	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$217,166	\$217,166	\$0
PRORATA REAL ESTATE				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$27,770	\$27,770	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$27,770	\$27,770	\$0
HOUSING ESCROW				
Assets:				
Equity in pooled cash and cash equivalents.....	\$100	\$5,594	\$5,594	\$100
Liabilities:				
Deposits held due to others.....	\$100	\$5,594	\$5,594	\$100
FEDERAL INCOME TAX				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$1,415,536	\$1,415,536	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$1,415,536	\$1,415,536	\$0
MEDICARE				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$186,006	\$186,006	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$186,006	\$186,006	\$0
STATE INCOME TAX				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$419,914	\$419,914	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$419,914	\$419,914	\$0

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HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2006

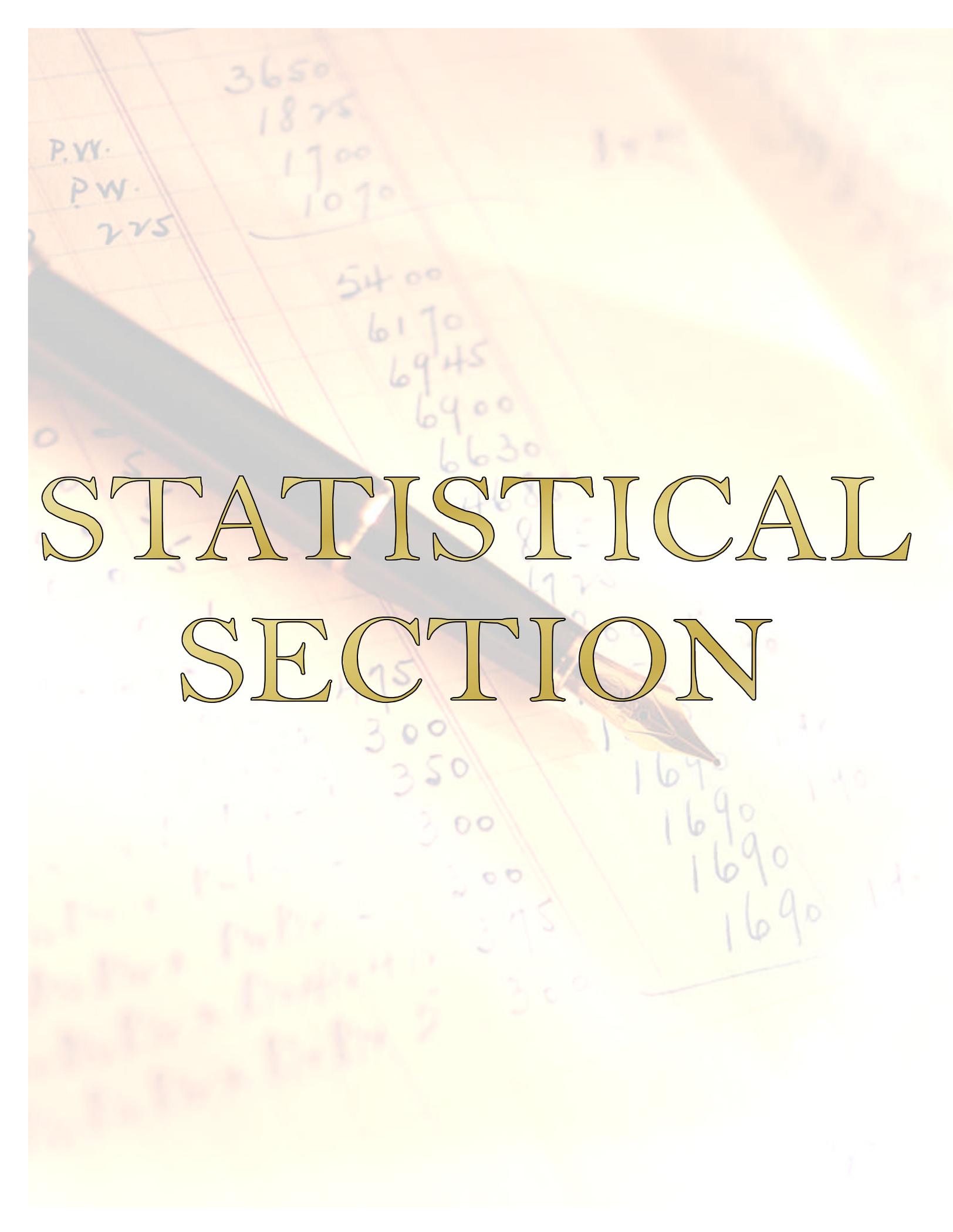
	Beginning Balance January 1, 2006	Additions	Deductions	Ending Balance December 31, 2006
HURON COUNTY TRANSIT				
Assets:				
Equity in pooled cash and cash equivalents.....	\$23,129	\$8,650	\$27,176	\$4,603
Liabilities:				
Deposits held due to others.....	\$23,129	\$8,650	\$27,176	\$4,603
SHERIFF'S FOJ TRANSPORT				
Assets:				
Segregated cash accounts.....	\$795	\$33,058	\$33,853	\$0
Liabilities:				
Unapportioned monies.....	\$795	\$33,058	\$33,853	\$0
PROSECUTOR'S FOJ				
Assets:				
Segregated cash accounts.....	\$11,247	\$31,941	\$33,748	\$9,440
Liabilities:				
Unapportioned monies.....	\$11,247	\$31,941	\$33,748	\$9,440
STATE RECORDER FEES				
Assets:				
Equity in pooled cash and cash equivalents.....	\$87,077	\$289,420	\$296,704	\$79,793
Liabilities:				
Deposits held due to others.....	\$87,077	\$289,420	\$296,704	\$79,793
TAXING DISTRICT				
Assets:				
Equity in pooled cash and cash equivalents.....	\$0	\$33,248,275	\$33,248,163	\$112
Liabilities:				
Deposits held due to others.....	\$0	\$33,248,275	\$33,248,163	\$112

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HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2006

	Beginning Balance January 1, 2006	Additions	Deductions	Ending Balance December 31, 2006
TOTALS				
Assets:				
Equity in pooled cash and cash equivalents.....	\$2,681,031	\$92,452,426	\$91,595,838	\$3,537,619
Segregated cash accounts.....	652,538	11,237,536	11,222,638	667,436
Taxes receivable.....	45,453,445	48,724,159	45,453,445	48,724,159
Due from other governments	2,200,424	2,287,053	2,200,424	2,287,053
TOTAL ASSETS.....	\$50,987,438	\$154,701,174	\$150,472,345	\$55,216,267
Liabilities:				
Unapportioned monies.....	\$1,795,723	\$51,700,467	\$50,791,960	\$2,704,230
Due to other governments.....	47,653,869	51,011,212	47,653,869	51,011,212
Deposits held due to others.....	1,382,692	47,477,847	47,523,065	1,337,474
Payroll withholdings.....	155,154	4,511,648	4,503,451	163,351
TOTAL LIABILITIES.....	\$50,987,438	\$154,701,174	\$150,472,345	\$55,216,267

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The background features a close-up of a notebook page with handwritten numbers in blue ink. A fountain pen is visible, resting on the page. The numbers include 3650, 1875, 1700, 1070, 5400, 6170, 6945, 6900, 6630, 300, 350, 300, 300, 375, 300, 1690, 1690, 1690, 1690, and 140. The text 'P.W.' and '275' is also visible in the upper left corner.

STATISTICAL SECTION

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	173 - 179
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.	180 - 186
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.	187 - 192
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.	193 - 198
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.	199 - 201

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

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

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

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

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

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

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

Fiscal Year (1)	2003	2004	2005	2006
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$6,148,404	\$6,081,498	\$5,644,351	\$ 6,701,029
Judicial	2,108,324	1,932,750	1,844,125	2,376,585
Public Safety	5,722,047	6,035,452	5,877,178	5,566,187
Public Works	6,473,238	7,771,191	5,884,142	4,865,832
Health	6,680,406	7,242,342	7,925,635	7,913,082
Human Services	13,423,408	11,358,093	13,695,503	13,386,709
Conservation and Recreation	56,727	53,623	49,020	137,654
Other	476,834	346,316	367,864	439,636
Interest and Fiscal Charges	429,606	422,023	358,670	520,005
<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>
Business-type Activities:				
Landfill	2,829,606	2,239,922	2,426,292	2,520,309
<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>
<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>
Program Revenues				
Governmental Activities:				
<i>Charges for Services</i>				
General Government:				
Legislative and Executive	1,857,555	1,909,469	1,155,064	1,682,605
Judicial	395,117	414,936	202,289	270,878
Public Safety	260,141	183,010	794,074	664,406
Public Works	158,900	109,410	165,469	599,314
Health	0	0	253,009	207,671
Human Services	293,235	226,637	1,409,410	1,194,391
Conservation and Recreation	0	0	8,836	0
Other	0	0	61,019	36,475
Interest and Fiscal Charges	0	0	0	0
<i>Operating Grants and Contributions</i>				
General Government:				
Legislative and Executive	1,258,242	1,934,123	683,111	65,745
Judicial	523,384	725,231	27,889	0
Public Safety	563,171	530,781	1,119,174	710,083
Public Works	3,708,776	4,602,366	4,354,917	5,382,869
Health	3,303,032	2,623,056	5,288,191	3,903,197
Human Services	9,689,436	10,837,506	10,540,748	11,003,885
Conservation and Recreation	0	0	33,853	201,032
Other	0	0	72,767	0
Interest and Fiscal Charges	0	0	0	0
<i>Capital Grants and Contributions</i>				
Health	0	0	54,128	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>22,010,989</u>	<u>24,096,525</u>	<u>26,223,948</u>	<u>25,922,551</u>

(continued)

- (1) Fiscal year 2003 was the first year reported in accordance with GASB Statement No. 34. The other six remaining years are not presented for that reason.
- (2) Fiscal year 2005 was the first year that property taxes were split out by purpose.

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

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

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

Fiscal Year (1)	1997	1998	1999	2000
General Fund				
Reserved	\$278,831	\$384,050	\$318,541	\$252,863
Unreserved	<u>2,526,995</u>	<u>3,243,204</u>	<u>3,462,317</u>	<u>4,431,975</u>
<i>Total General Fund</i>	<u>2,805,826</u>	<u>3,627,254</u>	<u>3,780,858</u>	<u>4,684,838</u>
All Other Governmental Funds				
Reserved	678,320	753,035	855,406	1,827,715
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	6,362,347	6,437,612	7,519,877	6,984,928
Debt Service Funds	11,604	11,604	0	0
Capital Projects Funds	<u>123,995</u>	<u>675,376</u>	<u>825,134</u>	<u>1,270,003</u>
Total All Other Governmental Funds	<u>7,176,266</u>	<u>7,877,627</u>	<u>9,200,417</u>	<u>10,082,646</u>
<i>Total Governmental Funds</i>	<u>\$9,982,092</u>	<u>\$11,504,881</u>	<u>\$12,981,275</u>	<u>\$14,767,484</u>

(1) Fiscal year 2003 was the first year reported in accordance with GASB Statement No. 34. Fiscal years 1997 through 2002 include expendable trust funds which are reclassified as special revenue funds consistent with their treatment in 2003 through 2006.

2001	2002	2003	2004	2005	2006
\$340,539	\$218,533	\$189,716	\$171,237	\$205,032	71,786
3,845,769	3,566,713	3,368,621	3,005,033	3,354,346	3,215,321
4,186,308	3,785,246	3,558,337	3,176,270	3,559,378	3,287,107
1,374,081	1,307,799	1,372,430	972,053	989,587	885,182
7,337,195	7,385,382	8,311,622	7,047,449	8,710,620	8,916,103
0	4,922	0	0	41,584	12
471,811	1,103,847	596,309	495,942	526,666	275,599
9,183,087	9,801,950	10,280,361	8,515,444	10,268,457	10,076,896
<u>\$13,369,395</u>	<u>\$13,587,196</u>	<u>\$13,838,698</u>	<u>\$11,691,714</u>	<u>\$13,827,835</u>	<u>\$13,364,003</u>

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

Fiscal Year (1)	1997	1998	1999	2000
Revenues				
Taxes	\$9,671,690	\$10,169,603	\$10,719,644	\$11,026,186
Charges for Services	2,158,120	2,185,012	2,290,651	3,162,135
Licenses and Permits	30,115	6,309	6,282	6,157
Fines and Forfeitures	199,743	252,448	280,959	328,533
Intergovernmental	13,179,527	14,701,297	17,449,894	19,044,517
Special Assessments	65,203	57,418	75,936	73,803
Interest	1,080,822	1,018,595	1,014,534	1,309,315
Other	2,794,716	3,628,172	2,302,044	2,252,983
<i>Total Revenues</i>	<u>29,179,936</u>	<u>32,018,854</u>	<u>34,139,944</u>	<u>37,203,629</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,408,377	5,141,304	4,957,859	5,266,359
Judicial	1,631,436	1,502,334	1,698,153	1,625,987
Public Safety	2,852,162	4,279,959	4,325,819	4,437,681
Public Works	4,076,234	4,312,605	4,118,899	5,221,088
Health	4,939,356	4,927,387	4,861,911	5,268,199
Human Services	7,831,835	9,074,594	9,722,147	10,320,998
Conservation and Recreation	70,507	73,275	55,207	65,840
Other	325,769	329,318	375,877	470,850
Capital Outlay	7,213,046	299,467	1,858,256	1,772,006
Debt Service:				
Principal Retirement	265,000	250,000	260,000	270,000
Interest and Fiscal Charges	520,733	509,028	497,648	485,363
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>34,134,455</u>	<u>30,699,271</u>	<u>32,731,776</u>	<u>35,204,371</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,954,519)</u>	<u>1,319,583</u>	<u>1,408,168</u>	<u>1,999,258</u>
Other Financing Sources (Uses)				
Payment to Refunding Bond Escrow Agent	0	0	0	0
Proceeds from Notes	0	0	0	0
Proceeds from Loans	0	0	0	0
Proceeds from Bonds	1,574,146	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	(51,826)	0	(7,000)
Transfers In	1,091,796	825,055	942,898	774,558
Transfers Out	(1,091,796)	(570,000)	(874,672)	(980,607)
<i>Total Other Financing Sources (Uses)</i>	<u>1,574,146</u>	<u>203,229</u>	<u>68,226</u>	<u>(213,049)</u>
<i>Net Change in Fund Balances</i>	<u>(\$3,380,373)</u>	<u>\$1,522,812</u>	<u>\$1,476,394</u>	<u>\$1,786,209</u>
Debt Service as a Percentage of				
Noncapital Expenditures (2)	1.0%	0.8%	0.8%	0.8%

(1) Fiscal year 2003 was the first year reported in accordance with GASB Statement No. 34. Fiscal years 1997 through 2002 include expendable trust funds which are reclassified as special revenue funds consistent with their treatment in 2003 through 2006.

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

2001	2002	2003	2004	2005	2006
\$11,210,553	\$11,799,980	\$12,303,361	\$11,083,208	\$13,186,619	\$ 13,327,977
2,773,604	2,516,804	2,671,850	2,517,336	3,601,960	4,204,046
4,903	4,885	6,142	15,463	3,561	3,109
318,656	339,114	286,956	310,663	350,197	343,179
19,446,015	20,476,329	19,046,041	20,652,857	23,706,954	22,538,222
71,970	85,302	91,727	93,653	93,452	98,789
833,484	717,181	485,809	352,100	588,829	715,517
2,456,550	1,726,796	1,933,353	2,243,542	1,717,465	2,047,625
37,115,735	37,666,391	36,825,239	37,268,822	43,249,037	43,278,464
5,181,419	5,551,086	5,612,014	5,761,304	5,947,890	6,416,236
1,963,412	2,034,151	1,950,587	1,840,300	1,814,729	2,479,488
4,921,045	4,938,508	5,184,246	5,862,684	5,551,242	5,477,934
4,602,360	4,629,219	4,847,608	5,049,887	5,417,550	5,943,903
6,340,275	6,866,408	6,333,951	7,043,084	7,724,904	8,078,797
12,473,785	12,376,654	12,345,865	11,700,955	13,013,980	13,416,399
70,032	56,124	53,965	52,189	38,523	137,654
406,176	436,125	431,448	337,357	378,361	439,636
1,516,709	507,714	809,042	741,312	300,910	360,609
285,000	295,000	405,000	415,000	800,000	845,000
472,278	778,091	425,734	411,734	307,165	354,151
0	0	0	0	81,215	10,000
38,232,491	38,469,080	38,399,460	39,215,806	41,376,469	43,959,807
(1,116,756)	(802,689)	(1,574,221)	(1,946,984)	1,872,568	(681,343)
0	(1,695,000)	0	0	(3,043,785)	0
0	0	0	0	360,000	0
0	0	0	0	0	0
0	2,965,000	0	0	3,125,000	355,000
0	0	0	0	0	0
0	0	0	0	0	0
769,053	568,086	746,144	1,113,942	1,437,913	1,728,558
(1,050,386)	(817,596)	(995,364)	(1,313,942)	(1,615,575)	(1,888,558)
(281,333)	1,020,490	(249,220)	(200,000)	263,553	195,000
(\$1,398,089)	\$217,801	(\$1,823,441)	(\$2,146,984)	\$2,136,121	(\$486,343)
0.8%	0.8%	1.1%	1.1%	2.1%	2.0%

Table 5
Huron County
Principal Property Taxpayers
Fiscal Years 2006 and 1997

	2006		
	Total Assessed	Rank	% of Total Assessed
	Valuation (1)		Valuation
<u>Public Utilities</u>			
Ohio Edison	\$ 10,598,500	3	1.01%
Verizon North	4,587,690	8	0.44%
Ohio Power Company	3,823,180	12	0.36%
Firelands Electric	2,937,770	14	0.28%
GTE North Inc.	(2)		(2)
Columbia Gas of Ohio	(2)		(2)
MCI Telecommunications	(2)		(2)
<u>Real Estate</u>			
Willard Rental Properties	4,898,230	6	0.47%
Railroad CSX Transportation Inc.	4,777,570	6	0.45%
R R Donnelley & Sons Co.	4,383,500	9	0.42%
MTD Consumer Group	4,005,710	10	0.38%
A Schulman Inc.	3,187,980	13	0.30%
Pepperidge Farms	2,528,210	16	0.24%
Norfolk & Southern Railroad	2,348,060	17	0.22%
Venture Packaging	2,342,370	18	0.22%
Bunge/Solae/Central Soya	2,202,680	21	0.21%
Sunrise Cooperative	1,444,060	24	0.14%
<u>Tangible Personal Property</u>			
Bunge/Solae/Central Soya	38,999,740	1	3.71%
MTD Consumer Group	10,733,390	2	1.02%
Sunrise Cooperative	8,987,170	4	0.86%
R R Donnelley & Sons Co.	7,284,070	5	0.69%
Pepperidge Farms	3,942,700	11	0.38%
Venture Packaging	2,858,320	15	0.27%
A Schulman Inc.	2,329,670	19	0.22%
Jason Wisconsin	2,250,500	20	0.21%
Norwalk Furniture	2,050,545	22	0.20%
Fisher-Titus Hospital	1,945,121	23	0.19%
Armstrong Air Conditioner	(2)		(2)
All Others	915,116,094		87.11%
Total Assessed Valuation	\$ 1,050,562,830		100.00%

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

(2) - Excluded in 2006, but reported in 1997.

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.

1997			
	Total Assessed Valuation	Rank	% of Total Assessed Valuation
\$	16,253,990	3	2.39%
	N/A	N/A	N/A
	N/A	N/A	N/A
	N/A	N/A	N/A
	13,298,200	5	1.96%
	6,097,840	8	0.90%
	4,749,710	10	0.70%
	N/A		N/A
	37,603,620	1	5.54%
	15,324,180	4	2.26%
	9,522,730	6	1.40%
	23,756,560	2	3.50%
	5,866,120	9	0.86%
	N/A		N/A
	7,193,960	7	1.06%
	<u>539,534,250</u>		<u>79.43%</u>
\$	<u><u>679,201,160</u></u>		<u><u>100.00%</u></u>

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

Tax Collection Year	Real Property (2)			Personal Property (3)		Public Utility (3)		Totals		Assessed Value as a percent of Estimated Actual Value
	Residential/ Agricultural Assessed	Commercial/ Industrial Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1997	\$447,399,850	\$106,989,860	\$1,583,970,600	\$123,084,870	\$492,339,480	\$1,726,580	\$4,933,086	\$679,201,160	\$2,081,243,166	32.63%
1998	\$450,180,560	\$114,627,630	\$1,613,737,686	\$140,476,616	\$561,906,464	\$1,862,370	\$5,321,057	\$707,147,176	\$2,180,965,207	32.42%
1999	\$523,591,750	\$116,428,330	\$1,828,628,800	\$139,987,960	\$559,951,840	\$1,995,530	\$5,701,514	\$782,003,570	\$2,394,282,154	32.66%
2000	\$534,008,560	\$118,736,880	\$1,864,986,971	\$141,384,620	\$565,538,480	\$2,140,250	\$6,115,000	\$796,270,310	\$2,436,640,451	32.68%
2001	\$662,891,450	\$129,687,090	\$2,264,510,114	\$146,647,350	\$586,589,400	\$1,837,230	\$5,249,229	\$941,063,120	\$2,856,348,743	32.95%
2002	\$660,158,750	\$135,080,490	\$2,272,112,114	\$147,758,070	\$591,032,280	\$2,871,980	\$8,205,657	\$945,869,290	\$2,871,350,051	32.94%
2003	\$674,619,200	\$135,598,890	\$2,314,908,829	\$138,165,010	\$552,660,040	\$2,887,840	\$8,250,971	\$951,270,940	\$2,875,819,840	33.08%
2004	\$744,506,120	\$142,568,890	\$2,534,500,029	\$131,221,230	\$524,884,920	\$3,052,130	\$8,720,371	\$1,021,348,370	\$3,068,105,320	33.29%
2005	\$757,220,020	\$143,849,010	\$2,574,482,943	\$132,838,780	\$531,355,120	\$3,094,870	\$8,842,486	\$1,037,002,680	\$3,114,680,549	33.29%
2006	\$767,926,020	\$148,160,780	\$2,617,390,857	\$131,373,190	\$525,492,760	\$3,102,840	\$8,865,257	\$1,050,562,830	\$3,151,748,874	33.33%

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

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

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

SOURCE: Huron County Auditor's office

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

Collection Year:	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
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
Bond Retirement.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MRDD Operating.....	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Services Center.....	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	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	6.85	6.85							
SCHOOL DISTRICTS										
Bellevue	35.30	41.70	41.70	40.70	40.00	39.30	39.30	38.80	38.80	38.80
Norwalk	40.60	44.93	44.93	44.93	44.65	44.65	44.65	44.35	44.35	44.35
Willard	45.75	45.75	45.75	45.75	45.15	44.45	44.45	44.29	44.29	44.29
Monroeville	51.81	51.71	51.71	50.91	48.50	48.10	48.10	46.90	46.90	46.90
New London	32.10	36.19	36.19	36.19	35.60	35.60	35.60	35.10	35.10	35.10
South Central	38.30	38.30	38.30	38.30	37.85	37.85	37.85	37.75	37.75	37.75
Western Reserve	31.10	31.10	31.10	34.96	34.60	34.60	34.60	34.35	34.35	34.35
Seneca East	40.30	40.30	40.30	40.30	40.30	30.30	30.30	30.30	30.30	30.30
Berlin-Milan	57.35	57.35	57.35	58.26	58.15	58.15	58.15	57.30	57.30	57.30
Buckeye Central	46.55	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Plymouth	35.50	35.30	35.30	37.10	37.30	36.00	36.00	36.00	36.00	36.00
Wellington	32.10	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

- continued

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
MUNICIPALITIES										
Bellevue	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Greenwich	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	8.25	8.25	8.25	8.25	7.80	7.80	7.80	7.60	7.60	7.60
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	9.50	9.50	9.50	9.50	9.50	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	5.30	5.30	5.30	5.30	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	6.40	6.40	6.40	6.40	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	5.10	5.10	5.10	5.10	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.80	4.80	4.80	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	3.70	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Norwich	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Peru	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65
Richmond	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	4.90	4.90	4.90	4.90	4.90	4.90	4.90	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	1.00	1.00	1.00	1.00	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	4.70	4.30	4.30	4.30	4.30	4.00	2.50	2.50	2.50	2.50
Tri-Community Fire	2.50	2.50	2.50	2.50	2.50	2.50	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Norwalk Public Library	0.20	0.20	0.20	0.20	0.20	0.20	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	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

SOURCE: Huron County Auditor's Office

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

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied	Accumulated Delinquencies
1997	\$20,790,995	\$20,170,237	97.01%	\$753,448	\$20,923,685	100.64%	\$929,923
1998	\$22,533,509	\$21,938,464	97.36%	\$706,584	\$22,645,048	100.49%	\$962,547
1999	\$24,352,893	\$23,589,121	96.86%	\$716,633	\$24,305,754	99.81%	\$1,163,671
2000	\$26,149,835	\$24,880,722	95.15%	\$840,942	\$25,721,664	98.36%	\$1,318,856
2001	\$27,950,957	\$26,784,241	95.83%	\$938,623	\$27,722,864	99.18%	\$1,668,596
2002	\$28,407,895	\$27,366,331	96.33%	\$1,145,573	\$28,511,904	100.37%	\$1,757,542
2003	\$32,946,429	\$31,822,956	96.59%	\$1,186,071	\$33,009,027	100.19%	\$1,700,432
2004	\$33,723,387	\$30,276,997	89.78%	\$1,497,839	\$31,774,836	94.22%	\$1,954,756
2005	\$34,189,448	\$32,594,125	95.33%	\$1,629,706	\$34,223,831	100.10%	\$2,395,668
2006	\$34,175,526	\$33,081,250	96.80%	\$1,142,198	\$34,223,448	100.14%	\$2,251,544

SOURCE: Huron County Auditor's office

Table 9
Huron County, Ohio
SPECIAL ASSESSMENT LEVIES AND COLLECTIONS (1)
Last Ten Fiscal Years

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Accumulated Delinquencies
1997	\$156,290	\$147,902	94.63%	\$7,028	\$154,930	4.54%	\$48,338
1998	\$150,189	\$141,609	94.29%	\$4,941	\$146,550	3.37%	\$58,091
1999	\$170,384	\$160,431	94.16%	\$18,829	\$179,260	10.50%	\$117,192
2000	\$214,269	\$203,767	95.10%	\$4,376	\$208,143	2.10%	\$65,369
2001	\$261,186	\$229,435	87.84%	\$10,381	\$239,816	4.33%	\$92,258
2002	\$241,836	\$231,517	95.73%	\$9,709	\$241,226	4.02%	\$92,033
2003	\$295,327	\$269,369	91.21%	\$12,699	\$282,068	4.50%	\$107,325
2004	\$328,326	\$280,875	85.55%	\$28,456	\$309,331	9.20%	\$104,372
2005	\$308,200	\$291,562	94.60%	\$23,795	\$315,357	7.55%	\$137,473
2006	\$295,835	\$280,951	94.97%	\$16,782	\$297,733	5.64%	\$85,456

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

SOURCE: Huron County Auditor's Office.

Table 10
Huron County, Ohio
 RATIO OF NET GENERAL BONDED DEBT TO ESTIMATED
 ACTUAL VALUE AND NET BONDED DEBT PER CAPITA
 Last Ten Fiscal Years

Fiscal Year	Total Population (1)	Estimated Actual Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value	Per Capita Net General Bonded Debt
1997	58,515	\$2,081,243,166	\$8,688,369	\$11,604	\$8,676,765	0.417%	\$148.48
1998	58,840	\$2,180,965,207	\$8,438,369	\$11,604	\$8,426,765	0.386%	\$143.41
1999	59,165	\$2,394,282,154	\$8,178,369	\$0	\$8,178,369	0.342%	\$138.23
2000	59,487	\$2,436,640,451	\$7,908,369	\$0	\$7,908,369	0.325%	\$132.94
2001	59,500	\$2,856,348,743	\$7,623,369	\$0	\$7,623,369	0.267%	\$128.12
2002	59,500	\$2,871,350,051	\$8,598,369	\$4,922	\$8,593,447	0.299%	\$144.51
2003	59,855	\$2,875,819,840	\$7,958,369	\$0	\$7,958,369	0.277%	\$132.96
2004	60,094	\$3,068,105,320	\$7,958,369	\$0	\$7,958,369	0.259%	\$132.43
2005	61,254	\$3,114,680,549	\$7,815,000	\$0	\$7,815,000	0.251%	\$127.58
2006	61,457	\$3,151,748,874	\$8,396,153	\$12	\$8,396,141	0.266%	\$136.62

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

(2) See Table 5

SOURCE: Huron County Auditor's Office

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

	1997	1998	1999	2000
Tax Valuation	<u>\$707,147,176</u>	<u>\$782,003,570</u>	<u>\$796,270,310</u>	<u>\$941,063,100</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>\$10,178,679</u>	<u>\$12,050,089</u>	<u>\$12,406,758</u>	<u>\$23,376,578</u>
Total direct legal debt limitation	16,178,679	18,050,089	18,406,758	29,376,578
Total of all County debt outstanding	<u>11,778,302</u>	<u>11,085,915</u>	<u>10,618,145</u>	<u>10,125,393</u>
Less:				
Enterprise fund general obligation bonds (3)	2,930,000	2,527,546	2,359,785	2,177,024
Job & Family Services (3)	0	0	0	0
Fairgrounds Improvements (3)	0	0	0	0
Soil & Water Conservation Bonds (3)	0	0	0	0
Enterprise fund short-term notes (3)	160,000	120,000	80,000	40,000
Old Jail Renovations (3)	0	0	0	0
Old Job & Family Services Demolition (3)	0	0	0	0
Jail Facility Bonds (3)	<u>4,638,369</u>	<u>4,478,369</u>	<u>4,308,369</u>	<u>4,133,369</u>
Total exempt debt	(7,728,369)	(7,125,915)	(6,748,154)	(6,350,393)
Less:				
Funds available in debt service fund	(11,604)	(11,604)	0	0
Total net indebtedness subject to direct debt	<u>(4,038,329)</u>	<u>(3,948,396)</u>	<u>(3,869,991)</u>	<u>(3,775,000)</u>
Direct Legal Debt Margin	<u>\$12,140,350</u>	<u>\$14,101,693</u>	<u>\$14,536,767</u>	<u>\$25,601,578</u>
Unvoted Debt Limitation (1% of total assessed valuation)	\$7,071,472	\$7,820,036	\$7,962,703	\$9,410,631
Total net indebtedness applicable to limit	<u>(4,038,329)</u>	<u>(3,948,396)</u>	<u>(3,869,991)</u>	<u>(3,775,000)</u>
Total Unvoted Legal Debt Margin	<u>\$3,033,143</u>	<u>\$3,871,640</u>	<u>\$4,092,712</u>	<u>\$5,635,631</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

2001	2002	2003	2004	2005	2006
<u>\$578,369,300</u>	<u>\$951,270,940</u>	<u>\$991,795,700</u>	<u>\$1,021,348,400</u>	<u>\$1,037,002,700</u>	<u>\$1,050,562,830</u>
\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
<u>\$23,376,578</u>	<u>\$23,376,578</u>	<u>\$19,756,758</u>	<u>\$18,033,709</u>	<u>\$20,925,067</u>	<u>\$18,764,071</u>
29,376,578	29,376,578	25,756,758	24,033,709	26,925,067	24,764,071
<u>9,612,632</u>	<u>10,737,632</u>	<u>9,767,110</u>	<u>9,129,350</u>	<u>8,928,220</u>	<u>8,396,153</u>
1,989,263	1,764,263	1,573,741	1,350,981	1,113,220	860,458
0	4,215,000	3,670,000	3,500,000	3,310,000	3,155,000
0	525,000	505,000	485,000	465,000	445,000
0	0	0	0	0	355,000
0	0	0	0	0	0
0	375,000	360,000	345,000	330,000	315,000
0	100,000	100,000	100,000	85,000	70,000
<u>3,948,369</u>	<u>3,758,369</u>	<u>3,558,369</u>	<u>3,348,369</u>	<u>3,625,000</u>	<u>3,195,695</u>
(5,937,632)	(10,737,632)	(9,767,110)	(9,129,350)	(8,928,220)	(8,396,153)
		0			
0	0	0	0	0	12
<u>(3,675,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$25,701,578</u>	<u>\$29,376,578</u>	<u>\$25,756,758</u>	<u>\$24,033,709</u>	<u>\$26,925,067</u>	<u>\$24,764,071</u>
\$9,458,693	\$9,512,709	\$9,917,957	\$10,213,484	\$10,370,027	\$10,505,628
<u>(3,675,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$5,783,693</u>	<u>\$9,512,709</u>	<u>\$9,917,957</u>	<u>\$10,213,484</u>	<u>\$10,370,027</u>	<u>\$10,505,628</u>

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

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	(b) Population	(b) Personal Income	Percentage of 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					
1997	\$ 8,688,369	\$ -	\$ 45,287	\$ 2,685,307	\$ 160,000	\$ 148,654	\$ 11,727,617	58,515	\$1,295,603,000	0.91%	\$200
1998	8,438,369	-	11,604	2,527,546	120,000	273,252	11,370,771	58,840	1,345,934,000	0.84%	193
1999	8,178,369	-	11,604	2,359,785	80,000	230,827	10,860,585	59,165	1,377,409,000	0.79%	184
2000	7,908,369	-	-	2,177,024	40,000	185,543	10,310,936	59,487	1,440,700,000	0.72%	173
2001	7,623,369	-	-	1,989,263	-	102,984	9,715,616	59,500	1,439,165,000	0.68%	163
2002	8,598,369	-	-	1,786,502	-	84,957	10,469,828	59,624	1,429,154,000	0.73%	176
2003	8,193,369	-	-	1,573,741	-	96,595	9,863,705	59,855	1,455,108,000	0.68%	165
2004	7,778,369	375,000	-	1,350,981	-	73,757	9,578,107	60,094	1,515,607,000	0.63%	159
2005	7,515,048	360,000	-	1,113,220	-	50,054	9,038,322	61,254	1,560,445,000	0.58%	148
2006	7,535,695	-	-	860,458	-	25,482	8,421,635	61,457	N/A	N/A	137

(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, 2006

	Debt Outstanding (1)	Percent Applicable to County (2)	Amount Applicable to County
Direct Debt:			
County	\$7,535,695	100%	\$7,535,695
Overlapping Debt:			
School Districts:			
Berlin-Milan School	123,856	16%	19,817
Western Reserve School	58,900	99%	58,311
Pioneer Joint Vocational School	500,000	10%	50,000
Municipalities:			
Bellevue	1,515,000	53%	802,950
Milan	162,000	19%	30,780
Monroeville	35,000	100%	35,000
New London	147,700	100%	147,700
Norwalk	3,382,916	100%	3,382,916
Willard	2,220,000	100%	2,220,000
Overlapping Debt	8,145,372	82.84%	6,747,474
Total Direct and Overlapping Debt	\$15,681,067	91.09%	\$14,283,169

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

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

Source: Huron County Auditor's Office

Table 14
Huron County, Ohio
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED
DEBT (1) TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
Last Ten Fiscal Years

Fiscal Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service (1)	Total General Governmental Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
1997	\$265,000	\$520,733	\$785,733	\$34,134,455	2.30%
1998	\$250,000	\$509,028	\$759,028	\$30,699,271	2.47%
1999	\$260,000	\$497,648	\$757,648	\$32,731,776	2.31%
2000	\$270,000	\$485,363	\$755,363	\$35,204,371	2.15%
2001	\$285,000	\$472,278	\$757,278	\$38,232,491	1.98%
2002	\$295,000	\$458,091	\$753,091	\$38,469,080	1.96%
2003	\$405,000	\$425,734	\$830,734	\$38,399,460	2.16%
2004	\$415,000	\$411,734	\$826,734	\$39,215,806	2.11%
2005	\$425,000	\$339,300	\$764,300	\$41,376,469	1.85%
2006	\$485,000	\$354,151	\$839,151	\$43,959,807	1.91%

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

(1) The nine 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

2006		
Employer	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,800	6.47%
MTD Products/Midwest Industries	1,100	3.96%
Norwalk Furniture	700	2.52%
Pepperidge Farms Inc.	630	2.27%
Huron County	525	1.89%
Fisher-Titus Medical Center	500	1.80%
Janesville Products	435	1.56%
CSX Transportation	425	1.53%
Mercy Hospital of Willard	420	1.51%
Venture Packaging	380	1.37%
Total Principal Employers	6,915	24.87%
Total Employment within the County	27,800	
1997		
Employer	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,800	6.57%
MTD Products/Midwest Industries	1,400	5.11%
Norwalk Furniture	800	2.92%
Pepperidge Farms Inc.	600	2.19%
Industrial Powder Coatings	600	2.19%
Armstrong Air Conditioning	500	1.82%
Janesville Products	430	1.57%
Huron County	375	1.37%
Kent Sporting Goods	305	1.11%
Venture Packaging	300	1.09%
Total Principal Employers	7,110	25.95%
Total Employment within the County	27,400	

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

Table 17
Huron County, Ohio
 Capital Asset Statistics by Function

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

(continued)

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

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

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

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

Table 18
Huron County, Ohio
 Operating Indicators by Function

	2006 (1)
General Government	
Legislative & Executive	
<i>Commissioners</i>	
Number of resolutions	489
Number of meetings	95
 <i>Auditor</i>	
Number of non-exempt conveyances	1,343
Number of exempt conveyances	1,089
Number of real estate transfers	4,054
Number of parcels	41,639
Number of personal property returns	1,848
Number of checks issued	30,973
 <i>Board of Elections</i>	
Number of registered voters	35,645
Number of voters last general election	19,572
Percentage of register voters that voted	54.9%
 <i>Recorder</i>	
Number of deeds recorded	2,481
Number of mortgages recorded	3,482
Number of military discharges recorded	12
 Judicial	
<i>Common Pleas Court</i>	
Number of civil cases filed	563
Number of criminal cases filed	204
Number of domestic cases filed	824
 <i>Clerk of Courts</i>	
Number of civil cases filed	570
Number of criminal cases filed	301
 <i>Domestic Relations</i>	
Number of cases filed	295
Number of protective orders	45
 <i>Juvenile Court</i>	
Number of civil cases filed	254
Number of criminal cases filed	9
Number of adjudged delinquent cases filed	887
 <i>Probate Court</i>	
Number of civil cases filed	865

(continued)

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

	2006 (1)
Public Safety	
<i>Sheriff</i>	
Jail Operations:	
Average daily census	96.18
Prisoners booked	2,300
Prisoners released	2,286
Out of county bed days	0
Law Enforcement:	
Number of incidents	4,524
Number of citations	196
Number of papers served	3,948
Number of court house security	4,160
 <i>Disaster Services</i>	
Number of emergency responses	37
 <i>Coroner</i>	
Number of cases investigated	47
Number of autopsies performed	16
 Public Works	
<i>Engineer</i>	
Miles of roads resurfaced	39.705
Bridges replaced/rehabilitated	11
Bculverts replaced/improved	6
 <i>Building Department</i>	
Number of permits received from cities, villages and townships	483
 Health	
<i>MR/DD</i>	
Number of students enrolled:	
Early intervention program	39
Preschool	7
School Age	24
Number employed at workshop	120
 <i>Health</i>	
Average client count - intensive	600
Average client count - non-intensive	1,712
Average client count - early intervention	120

(1) The nine 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)
1997	\$707,147,176	\$161,075,000	893
1998	\$782,003,570	\$197,656,000	984
1999	\$796,270,310	\$197,266,000	904
2000	\$941,063,120	\$198,665,000	946
2001	\$945,869,290	\$207,021,000	817
2002	\$951,270,940	\$87,029,000	714
2003	\$991,795,680	\$88,818,000	672
2004	\$1,021,348,370	\$82,191,000	567
2005	\$1,037,002,680	\$74,789,000	583
2006	\$1,050,562,830	\$84,112,000	483

(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, 2006

POPULATION YEAR	Population
1997	58,515
1998	58,840
1999	59,165
2000	59,487
2001	59,500
2002	59,624
2003	59,855
2004	60,094
2005	61,254
2006	61,457

SOURCE: U.S. Bureau of the Census

UNEMPLOYMENT YEAR	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2002	26,600	2,300	8.10%	4.50%	4.10%
2003	26,700	2,700	9.10%	5.50%	5.00%
2004	27,400	2,400	7.90%	5.25%	5.00%
2005	28,000	2,400	7.70%	5.00%	4.95%
2006	27400	2600	8.60%	5.05%	4.70%

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

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

SOURCE: Ohio Bureau of Employment Services

Table 21
Huron County, Ohio
 MISCELLANEOUS STATISTICS
 AS OF DECEMBER 31, 2006

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

Number of political subdivisions totally or partially within the County

Municipalities: 10
 Townships: 19
 School Districts: 12

Higher Educational Facilities Within 25 Miles of Huron County

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

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

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Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

HURON COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 14, 2007**