

Reports Issued Pursuant to the OMB Circular A-133
County of Huron, Ohio
Year ended December 31, 1999

Reports Issued Pursuant to the OMB Circular A-133

County of Huron, Ohio

Year ended December 31, 1999



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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Board of Commissioners
Huron County
Norwalk, Ohio

We have reviewed the Independent Auditor's Report of Huron County, prepared by Ernst & Young, LLP, for the audit period January 1, 1999 through December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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



JIM PETRO
Auditor of State

June 30, 2000

Huron County, Ohio

Reports Issued Pursuant to the OMB Circular A-133

Year ended December 31, 1999

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Report of Independent Auditors on Schedule of Expenditures of Federal Awards

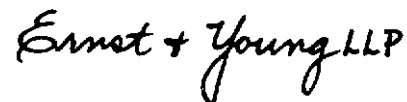
Huron County Board of Commissioners
Norwalk, Ohio

We have audited the general purpose financial statements of Huron County, Ohio, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 5, 2000. These general purpose financial statements are the responsibility of the management of Huron County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and 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 opinion.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

We have audited the general purpose financial statements of Huron County, Ohio, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 5, 2000. Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by OMB Circular A-133, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.



May 5, 2000

Huron County, Ohio

Schedule of Expenditures of Federal Awards

Year Ended December 31, 1999

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Expenditures
UNITED STATES DEPARTMENT OF HEALTH & HUMAN SERVICES			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant	93.667		43,201
<i>Passed through Ohio Department of Mental Health:</i>			
Community Mental Health Services Block Grant	93.958		33,682
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Drug Free Schools D.A.R.E. Grant	84.186A		29,301
Block Grants for Prevention and Treatment of Substance Abuse	93.959		184,431
Total United States Department of Health & Human Services			290,615
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Direct Program:</i>			
HOME Investment Partnerships Program	14.239	BC-96-036-1	6,858
HOME Investment Partnerships Program	14.239	BC-96-036-2	32,540
			39,398
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grant - Small Cities Program			
Formula Grant	14.228	BE-97-036-1	55,257
Formula Grant	14.228	BF-98-036-1	150,902
Revolving Loan Fund - outstanding balance	14.219		671,685
			877,844
Total United States Department of Housing and Urban Development			917,242

Huron County, Ohio

Schedule of Expenditures of Federal Awards (continued)

UNITED STATES DEPARTMENT OF JUSTICE FEDERAL GRANTOR	Federal	Pass Through	Federal
<i>Pass Through Grantor</i>	CFDA	Grantor's	Expenditures
<u>Program Title</u>	<u>Number</u>	<u>Number</u>	
<i>Passed through Office of Criminal Justice Services:</i>			
Juvenile Justice & Delinquency Prevention	16.540		27,994
Law Enforcement Block Grant Program	16.592		8,847
Victim Crime Assistance Program	16.575		31,515
Total United States Department of Justice			<u>68,356</u>
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
State and Local Education Systematic Improvement Grant	84.276		494
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Drug Free Schools and Communities	84.186		50,278
<i>Passed through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education Pre-School Grants	84.173		3,043
Special Education - Title VI-B	84.027		12,701
			<u>15,744</u>
Total United States Department of Education			<u>66,516</u>
UNITED STATES DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Passed through Ohio Emergency Management Agency:</i>			
H.E.M.P. - Training and Planning	20.703		3,698
State Assistance	83.534		36,728
Total United States Department of Federal Emergency Management Agency			<u>40,426</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE PROGRAMS			<u><u>\$ 1,383,155</u></u>

See accompanying note to schedule of expenditures of federal awards.

Huron County, Ohio

Notes to Schedule of Expenditures of Federal Awards

Year ended December 31, 1999

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Huron County, Ohio (the County) and is presented on the modified accrual basis of accounting, which is described in Note A to the County's general purpose 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 this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

2. Federal CDBG Loan Program

Revolving loan funds are established for CDBG project loans. Repayment of principle and interest are deposited back into the program for new loans. The County is responsible for administering the program, including the approving, disbursing, and collecting of the loans. The outstanding balance of these loans receivable totaled \$671,685 as of December 31, 1999. No federal funds were received in 1999 for the CDBG revolving loan fund program.

Report of Independent Auditors on Compliance and on Internal Control over Financial Reporting Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards

Huron County Commissioners
Norwalk, Ohio

We have audited the financial statements of Huron County, Ohio (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 5, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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 grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to management of the County in a separate letter dated May 5, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the County in a separate letter dated May 5, 2000.

This report is intended for the information of the Huron County Commissioners, management 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.

May 5, 2000

Ernst & Young LLP

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

Huron County Commissioners
Norwalk, Ohio

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, 1999. The County's major federal programs are 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 each of its major federal programs 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 generally accepted auditing standards; 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 on 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, 1999. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 99-1.

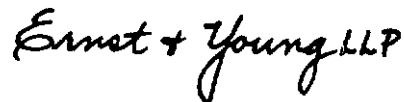
Internal Control Over Compliance

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 County's 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the Huron County Commissioners, management 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.

May 5, 2000



Huron County, Ohio
 Schedule of Findings and Questioned Costs
 Year ended December 31, 1999

Part I - Summary of Auditor's Results

Financial Statement Section

Type of auditor's report issued:	<u>Unqualified</u>	
	<u>Yes</u>	<u>No</u>
Internal control over financial reporting:		
Material weakness(es) identified?	_____	_____ <u>X</u> _____
Reportable condition(s) identified not considered to be material weaknesses?	_____	_____ <u>X</u> _____
Noncompliance material to financial statements noted?	_____	_____ <u>X</u> _____

Federal Awards Section

Dollar threshold used to determine Type A programs:	<u>\$300,000</u>	
	<u>Yes</u>	<u>No</u>
Auditee qualified as low-risk auditee?	_____ <u>X</u> _____	_____
Internal control over major programs:		
Material weakness(es) identified?	_____	_____ <u>X</u> _____
Were reportable condition(s) identified not considered to be material weakness(es)?	_____	_____ <u>X</u> _____

Type of auditor's report on compliance for major programs?	<u>Unqualified</u>	
	<u>Yes</u>	<u>No</u>
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (Section .510(a))?	_____ <u>X</u> _____	_____

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.228	Community Development Block Grant - Small Cities Program - Formula Grant
14.219	Community Development Block Grant - Small Cities Program - Revolving Loan Fund

Huron County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part II - Schedule of Financial Statement Findings

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

None

Part III - Schedule of Federal Award Findings and Questioned Costs

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal programs, as required to be reported by Circular A-133 Section 510.

99-1:

Community Development Block Grant - Small Cities Program - Formula Grant (CFDA 14.228) *Passed through the Ohio Department of Development.*

Criteria or specific requirement:

OMB Circular A-133 Compliance Supplement (March 2000), Part 3, Section C. Cash Management requires award recipients to minimize the time elapsing between the transfer of funds from the awarding agency to disbursement.

Condition:

Of the items selected for cash receipt and disbursement testing, all were found to be disbursed untimely.

Questioned Costs:

There are no questioned costs associated with this finding.

Context:

Disbursements of drawn down funds were made in a range from one to ten weeks after the draw down.

Huron County, Ohio

Schedule of Findings and Questioned Costs (continued)

Effect:

The County is earning interest on funds in which it is not entitled.

Cause:

The County is drawing down funds as the details of expenditures are known rather than when the expenditure is made.

Recommendation:

We recommend the County only draw down funds as the expenditures are ready to be made as opposed to when the details of the expenditures are known.

Management Response:

The County agreed with the above listed recommendation.

Huron County, Ohio
 Summary Schedule of Prior Audit Findings

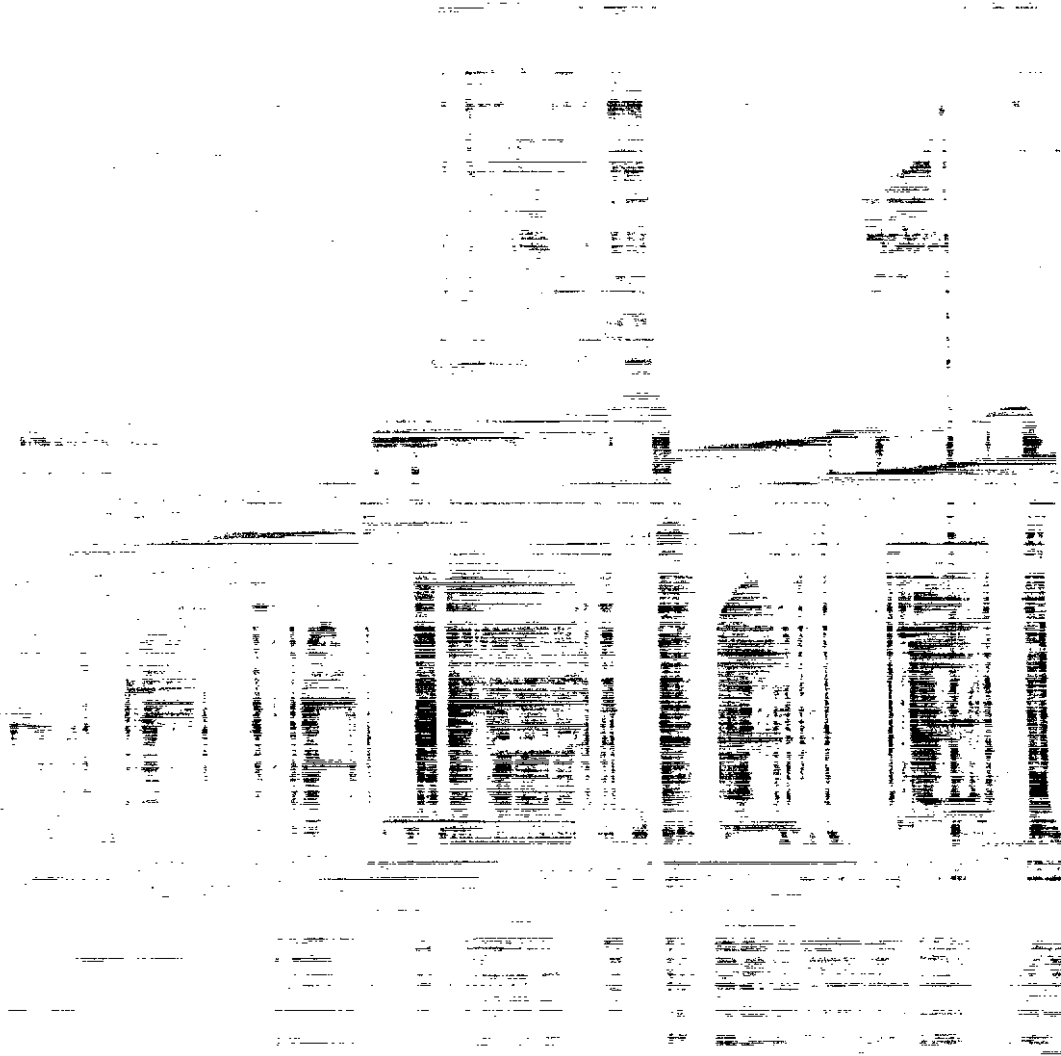
Independent auditors' report dated May 5, 1999

Finding Number	Finding	Status
98-1	<p>The County is required to have documentation that environmental reviews were completed for the Community Development Block Grant and that participants have low-to-moderate income. The County is also required to have copies of historical society letters and warrants as evidence of eligibility for the HOME Investment Partnerships Program.</p> <p>Based on testing performed, various source documentation could not be located or were difficult to obtain. To comply with federal grant guidelines, all required documentation must be filed.</p>	Corrective action was taken.
98-2	<p>The HOME Investment Partnerships Program requires that all payables be liquidated within 90 days of the end of the grant period. Subsequent to the November 30, 1998 close of the grant, \$13,000 of expenses were closed out by the Huron County Development Council after the 90 day grace period.</p>	Corrective action was taken.

HURON COUNTY

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDING DECEMBER 31, 1999



PREPARED BY:
JOHN ELMLINGER, HURON COUNTY AUDITOR

HURON COUNTY, OHIO
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999

John A. Elmlinger,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Bonnie L. Noah
Chief Deputy Auditor

Roberta Ulm
Account Clerk

Ann Winters
Account Clerk

Dennis Stieber
Account Clerk

**HURON COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR FISCAL YEAR ENDED DECEMBER 31, 1999**

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May 8, 2000

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, 1999. This CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and provides full and complete disclosure of the financial position of Huron County. This report represents a significant achievement brought about by the combined efforts and cooperation of many county departments.

The information contained in this report will assist County Officials and Department Heads in making management decisions and will provide the citizens of Huron County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs.

Responsibility for both the accuracy of the data 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. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of Huron County.

The CAFR is presented in three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes a title page, a table of contents, this transmittal letter, the County's organizational chart, a list of elected officials and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded to Huron County for 1998. The Financial Section includes our Independent Auditor's, Ernst & Young LLP, opinion letter, the general purpose financial statements

and the combining and individual fund and account group statements and schedules. The Statistical Section presents selected financial and demographic information, generally presented on a multi-year basis.

This CAFR includes all funds and account groups of Huron County.

The County

The Ohio General Assembly first organized Huron County in 1809.

Huron County encompasses nineteen townships, seven villages and three cities. The City of Norwalk serves as the County seat. The County is located in the heart of the nation's Midwest region.

The County is served by diversified transportation facilities including access to three U.S. highways and eleven state highways. The Ohio Turnpike is located five miles north of the County. The County is served by four railroads, several freight carriers and is also served by the Norwalk-Huron County Airport.

Three daily newspapers serve the County as well as several AM and FM radio stations. The County is within the broadcast area of twelve Cleveland and Toledo, Ohio television stations. Cable television is also available to many County residents.

The County is provided with banking and financial services by three commercial banks and savings and loan associations with their principal offices in Huron County and by eight commercial banks and savings and loan associations having their principal offices elsewhere.

Two hospitals, Fisher-Titus Medical Center and Willard Mercy Hospital, are located within the County, and the Bellevue Hospital serves the Huron County portion of the City of Bellevue.

Heidelberg College, Ashland University and the Firelands College of Bowling Green State University are all located within twenty miles of the County.

Reporting Entity and Services

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.

In conformity with Governmental Accounting and Financial Reporting Standards, all governmental departments, agencies, institutions, commissions, public authorities and other governmental organizations, for which the County is financially accountable are included in this CAFR for financial reporting purposes. Financial accountability is defined as appointment of a voting majority of an organization's board and the possibility that the organization will provide a financial benefit or impose a financial burden on the County.

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. The County also operates and maintains the County Landfill. 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 and book and catalog publications.

The Norfolk and Southern Corporation, Wheeling and Lake Erie Corporation and the CSX Transportation are major railroad employers in Huron County.

The railroad industry has played a major role in the growth and development of the County. The Norfolk Southern Corporation (Norfolk), CSX Transportation Inc. (CSX) and Wheeling and Lake Erie Railway Company are major railroad employers in Huron County. CSX completed a \$50 million expansion at its Willard terminal in 1999. The Willard terminal is the main east/west switching yard for CSX. During 1999, Norfolk announced that it will expand its Bellevue rail yard. The Bellevue yard serves as a major east/west switching yard for Norfolk. Much of this expansion is the result of the CSX and Norfolk joint purchase of Conrail. The expansions in Huron County by Norfolk and CSX will create over 150 new jobs.

The Cedar Point Amusement Park, which is located fifteen miles north of the County, is a major destination point for tourists. Recent studies conducted by the Huron County Development Council and the Ohio Bureau of Travel and Tourism have indicated that tourism and travel activities generate \$29.6 million for the Huron County economy.

The County's agricultural economy consists primarily of grain production, vegetables, fruit, nursery stock, cattle and dairy products. Agriculture generates close to \$70 million for the Huron County economy. Huron County is one of the top Ohio counties in terms of total farm income.

In 1999, the County provided its financial support to the Huron County Development Council in order to allow the Council to continue employing a full time director and full time secretary through the Cooperative Extension Program associated with The Ohio State University. The Huron County Development Council sponsors the "Project Leadership" program within the County. The program provides training in leadership skills, *plus an in-depth view of the County's history and resources.* Participants of the program are also trained to accept future key roles within the Huron County community.

The future economic outlook is stable and the County continues to promote economic development throughout the area. During 1999, Venture Packaging began construction of a 50,000 square foot addition to its Monroeville facility. This expansion represents a \$10 million investment in the County and will retain 300 jobs at the Monroeville plant. Pepperidge Farms Inc. completed its \$11.5 million expansion to its Willard facility in 1999. KF Ventures started construction of a \$4 million warehouse facility in Norwalk late in the year. Central Soya, a major grain processing facility in Bellevue, announced that it would start a \$16 million expansion in 2000 at its Bellevue facility. The Huron County Development Council estimates that 144 new jobs were created during 1999.

The County Commissioners, along with local subdivisions, continue to support the creation of new jobs by providing tax abatement through the Rural Enterprise Zone program. The percentages and number of years of abatement are negotiated on an individual basis. The County Commissioners and the city/village must approve each abatement agreement where the facility is located. During 1999, the County approved three tax abatement agreements.

Current indicators of future activity, such as real estate transfers, splits, subdivision plots and the issuance of building permits, show a continued real estate boom in Huron County that is breaking all previous records. Real estate sales records also show a continual increase in value of Huron County property of approximately five percent per year.

Major Initiatives

During 1999, Huron County undertook several major development initiatives in order to meet the needs of the general public.

The Huron County Overall Economic Development Program (OEDP) has been an ongoing economic development planning effort first undertaken by the County in the 1970's. In 1999, the County Commissioners appointed members to the OEDP Task Force. During the year, the OEDP Task Force met to provide consensus on important changes occurring over the last sixteen years and to discuss potential constraints, threats and opportunities to further the economic development of Huron County. It is hoped that the efforts of the Task Force will re-establish Huron County's status as a "redevelopment area" as defined by the U.S. Economic Development Administration (EDA). This process enables local governments throughout the County to apply for public works and other grants from the EDA. The update also serves as a planning guide that will assist the County's leadership and decision-makers by providing a series of goals and objectives that can help guide County development.

As the County has grown, a need for additional office space has developed. In 1999, the County Commissioners entered into a purchase agreement to buy the Citizens National Bank building, which is located adjacent to the Huron County Courthouse. The six floor bank building will not only provide sufficient office space, but will also centralize several County offices within downtown Norwalk. County offices presently located in leased spaces will be the first to move into the bank building after its renovation in 2000.

During 1999, the County addressed its "Year 2000" computer problems. The numerous computer components, hardware, software, operating systems, communications application and databases software, were tested and upgraded throughout 1999. The end result was that the County did not experience any "Y2K" problems.

The joint purchase of Conrail by CSX Transportation Inc. and Norfolk Southern Corporation has resulted in a doubling of train traffic along the Willard to Chicago corridor. The additional train traffic has caused highways to be blocked a substantial amount of time. In order to help alleviate the problem, the County is building the first overpass along the CSX Transportation's Willard to Chicago line since the acquisition of Conrail. The Section Line 30 road overpass will span the five railroad tracks which now cross Section Line 30. The County Engineer's Office handled part of the design and engineering for the project and most of the preparation work, thereby lowering the cost of the project. In addition to County funds, the County has received a \$1.5 million contribution from CSX Transportation and a \$430,000 grant from the Ohio Rail

Development Commission to complete the overpass. The Section Line 30 overpass is expected to be completed by the end of 2000.

These projects and initiatives demonstrate the County's continued commitment to meet both the present as well as the future needs of the citizens of Huron County.

Departmental Focus

Ohio Law requires the County Auditor to conduct a reappraisal of all real property once every six years to ensure that each parcel is valued at its estimated market value. During 1999, representatives from the County Auditor's Office viewed and inspected each parcel of property in the County in preparation for the 2000 sexennial reappraisal. As part of the appraisal process, the County is conducting a statistical analysis of real estate sales that have taken place in Huron County from 1997 to 1999. The analysis of sales will ensure a higher quality and accurate reappraisal for the County. The revised values will be available in the fall of 2000 and will be used for tax bill calculations in 2001. Preliminary information indicates that the total County real property tax valuation will increase by 15%.

Easier access to County Auditor's records by both County offices and the general public is a primary concern. During 1999, the County Auditor's Office conducted a "needs assessment" for a Geographic Information System (GIS) for Huron County. A GIS system would centralize records into one data base, eliminate redundant map maintenance and provide a tool for easier access to County records. During 2000, the County Auditor's Office will continue conducting research in creating a GIS system for the County.

Control Structure

Internal Controls The management of the County is responsible for establishing and maintaining internal controls 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 controls are 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.

Single Audit As a recipient of federal and state financial assistance, the County also is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. Internal controls are subject to periodic evaluation by management of the County.

The County is also required to undergo an annual audit in conformity with the provisions of the Single Audit Act of 1997 and U.S. Office of Management and Budget Circular A-

133, Audits of States, Local Governments and Non-Profit Organizations. As a part of the County's single audit, tests are made to determine the adequacy of internal controls, including that portion related to federal financial assistance programs, as well as to determine that the County has complied with applicable laws and regulations.

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.

SUMMARY FINANCIAL INFORMATION

As demonstrated by the statements and schedules included in the financial section of this report, the County continues to meet its responsibilities for sound financial management.

General Government Functions

The following schedule presents a summary of general fund revenues for fiscal 1999 and 1998.

	REVENUE <u>1999</u>	REVENUE <u>1998</u>
Taxes	\$8,356,474	\$7,783,334
Charges for Services	1,022,814	1,055,350
Licenses and Permits	6,282	6,309
Fines and Forfeitures	223,737	202,742
Intergovernmental	1,213,352	1,979,655
Investment Earnings	929,111	900,104
Other	<u>195,797</u>	<u>334,586</u>
TOTAL REVENUES	\$11,947,567	\$12,261,810

The most significant source of revenue is from taxes. Tax revenue includes real and personal property taxes and the 1 1/2% county permissive sales tax.

As the nationwide economy improved in 1999, the amount of permissive sales tax revenue received by the County increased throughout the year. This tax is a major source of general fund revenue for the County. As the economy continues to improve in Huron County, revenue will continue to increase from the permissive sales tax.

New construction in Huron County provides added tax revenue from real property taxes that are assessed on the new construction. In 1999, the addition of the new construction valuation increased the real property tax revenues by over 2%.

The intergovernmental revenue consists of the County's share of the state local government fund and the local government revenue assistance fund.

Revenue from Fines and Forfeitures, Investment Earnings and other revenue sources will maintain their present share.

The following schedule presents a summary of general fund expenditures for fiscal year 1999 and 1998:

<u>Expenditures</u>	<u>1999</u>	<u>1998</u>
General Government	\$5,335,413	\$5,407,463
Public Safety	3,822,335	3,782,136
Public Works	0	1,139
Health	82,165	78,585
Human Services	1,103,158	1,079,793
Miscellaneous	348,412	317,897
Capital Outlay	<u>493,232</u>	<u>203,369</u>
TOTAL EXPENDITURES	\$11,184,715	\$10,870,382

General government functions accounted for the majority of the general fund expenditures, primarily for legislative, executive and judicial operations administered by elected officials.

The next largest category of expenditures was for Public Safety functions which includes the operations of the Sheriff's department and adult/juvenile probation functions. As the county expands, the general public will demand more services especially in the area of public safety.

At December 31, 1999 the General Fund balance of \$3,780,858 represents approximately 34% of 1999 expenditures from the General Fund.

Special Revenue Funds

Special Revenue Funds consist of Human Services, Child Support Enforcement Agency, Board of Mental Retardation, Motor Vehicle and Gas Tax and all Federal and State grants. Revenue and other financing sources in the Special Revenue funds generated in excess of \$20 million of revenue in 1999, which represented an increase of 7% over 1998.

Intergovernmental revenue which consists of shared license and gas tax revenue from the State of Ohio; Human Services and Board of Mental Retardation subsidies amounted

to 67% of total revenues of the Special Revenue funds. Property tax levies for the boards of Mental Health and Retardation accounted for an additional 12% of the revenue.

Support of Public Health, Public Works and Human Services accounted for 24%, 21% and 44%, respectively, of the special revenue fund expenditures and other financing uses, which is comparable to 1998.

Debt Service Funds

The Debt Service Fund is used to account for the accumulation of financial resources for the payment of long-term debt (bonds and notes) principal, interest and related costs.

Debt service for payment of the Huron County Correctional Facility bonds amounted to \$408,175 for 1999.

Debt service for payment of the Human Services Building bonds amounted to \$349,473 for 1999 and was comparable to 1998.

Bonds issued in connection with the county landfill are reported under Proprietary operations.

Capital Project Funds

The Capital Project Funds are used to account for capital projects and improvements for the County. At December 31, 1999, the combined fund balance of these funds was \$935,134, which is available for future projects. The capital project funds had a combined fund balance of \$690,337 at December 31, 1998.

Enterprise Operations

The Enterprise Fund provides landfill services to the residents of Huron County. Total operating revenues and expenses of the landfill amounted to \$2,698,484, and \$2,154,218 respectively.

Debt service for the repayment of the long-term bonds issued on November 1, 1989 amounted to \$334,113, including principal and interest, in 1999 and was paid from the Landfill Enterprise Fund.

Internal Service Funds

The Internal Service Funds provide services to County departments and charges are billed as services are provided. The Internal Service funds operated by the County in 1999 were the Liability Insurance Retention Fund and the Self-Funded Health Insurance Fund.

Total 1999 Internal Service fund revenues amounted to \$2,164,142 representing charges for the self-funded health insurance benefits provided by this fund.

Total 1999 Internal Service fund expenses amounted to \$1,726,282 representing expenditures for payment of self-insured medical costs of County employees.

Fiduciary Operations

Fiduciary Funds account for assets held by Huron County in a trustee capacity, or as an agent, for other local governments. The Fiduciary funds maintained by Huron County are Expendable Trust funds and Agency funds.

As of December 31, 1999, assets held in Trust and Agency funds approximated \$43 million.

Debt Administration

All bonds and notes of the County are general obligation debts and are backed by its full faith and credit.

Cash Management

The County pools its cash to simplify cash management. All idle monies are invested, with earnings being paid into the qualifying funds as prescribed by Ohio law. The County invests in certificates of deposit, repurchase agreements with only federally insured financial institutions and in the State Treasury Assets Reserve of Ohio (STAROHIO) investment pool. In 1999, interest earnings for the County totaled \$1,014,534.

The County Treasurer is required by law to collect certain taxes and the Treasurer must make daily reports showing receipts, payments and balances to the County Auditor and the books of account must always balance with those of the County Auditor.

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 a \$2,500 deductible per occurrence is paid by the County.

All elected officials bonds are paid by the County per Ohio law.

Independent Audit

Included in the report is an unqualified audit opinion rendered by Ernst & Young LLP with respect to the general purpose financial statements for the fund types and account groups of the County as of and for the year ended December 31, 1999. As part of the annual preparation of a CAFR, the County submits its 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.

Awards

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, 1998. 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.

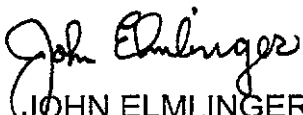
Acknowledgments

This 1999 CAFR for Huron County represents the tenth 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 all the elected officials, department heads and their staff 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, Ann Winters, Roberta Ulm and Dennis Stieber 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.

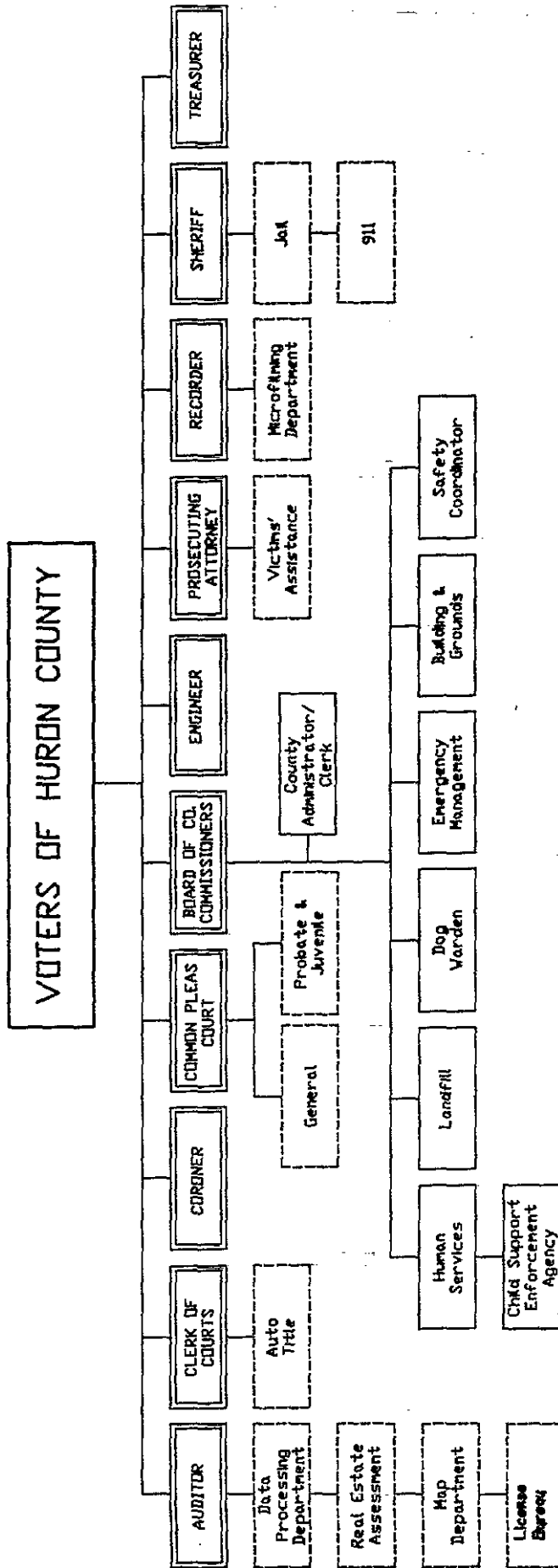
Sincerely,


JOHN ELMLINGER
Huron County Auditor

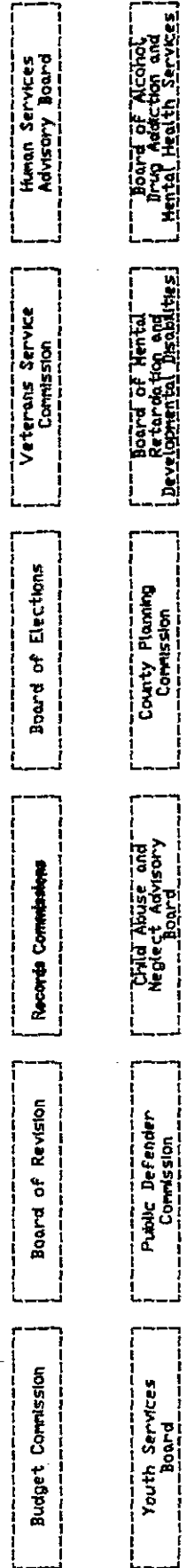
**HURON COUNTY, OHIO
LIST OF ELECTED OFFICIALS
DECEMBER 31, 1999**

Auditor..... John A. Elmlinger
Clerk of Courts.....Kathleen L. Walcher
Commissioner.....Amy A. Hookway
Commissioner.....Terry R. Boose
Commissioner.....Larry J. Silcox, President
Coroner.....Dr. Jeffery Harwood
Court of Common Pleas-General.....Earl R. McGimpsey
Court of Common Pleas-Probate & Juvenile.....Thomas E. Heydinger
Engineer.....Lawrence V. McGlinchy
Prosecuting Attorney.....Russell V. Leffler
Recorder.....Karen Fries
Sheriff.....Richard Sutherland
Treasurer.....Cheryl Silcox

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY BOARDS AND COMMISSIONS



ELECTED OFFICIALS

COUNTY AGENCIES

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Huron County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

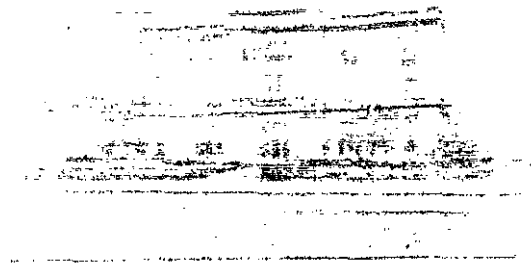
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Cary Brubaker
President

Jeffrey L. Essler
Executive Director

FINANCIAL INFORMATION



Report of Independent Auditors

Huron County Commissioners
Norwalk, Ohio

We have audited the accompanying general purpose financial statements of Huron County, Ohio, as of and for the year ended December 31, 1999 as listed in the table of contents. These financial statements are the responsibility of the management of Huron County, Ohio. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Huron County, Ohio, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we will issue a report on our consideration of the County's internal controls over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of Huron County, Ohio, taken as a whole. The combining, individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Huron County, Ohio. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

We did not audit the statistical information as listed in the table of contents and therefore express no opinion thereon.



Toledo, Ohio
May 5, 2000

HURON COUNTY, OHIO
 COMBINED BALANCE SHEETS
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES		
	General Fund	Special Revenue	Debt Service	Capital Projects	Landfill Enterprise	Internal Service
ASSETS AND OTHER DEBITS:						
Pooled cash and investments.....	\$3,039,651	\$8,246,849	\$0	\$1,718,059	\$713,805	\$498,157
Cash in segregated accounts.....	0	0	0	0	0	0
Receivables (net of allowances for uncollectibles)						
Taxes.....	1,272,055	2,362,389	0	0	0	0
Accounts.....	30,625	17,446	0	0	418,058	0
Special assessments.....	0	109,332	0	0	0	0
Accrued interest receivable.....	3,894	0	0	0	0	0
Revolving loans receivable.....	0	671,685	0	0	0	0
Due from other governments.....	1,097,891	268,841	0	0	0	0
Prepayments.....	96,348	0	0	0	0	1,928
Materials and supplies inventory.....	2,408	91,245	0	0	10,355	0
Deferred bond issuance cost.....	0	0	0	0	24,319	0
Property, plant and equipment (net of accumulated depreciation, where applicable).....	0	0	0	0	3,982,299	0
Restricted assets - cash equivalents.....	0	0	0	0	585,571	0
Amount to be provided for retirement of General Long-term Obligations.....	0	0	0	0	0	0
Total assets and other debits.....	\$5,542,872	\$11,767,787	\$0	\$1,718,059	\$5,734,407	\$500,085

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

-continued

FIDUCIARY FUND TYPES	ACCOUNT GROUPS			Totals (Memorandum Only)
	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$2,425,292	\$0	\$0	\$16,641,813	
783,883	0	0	783,883	
35,509,082	0	0	39,143,526	
6,405,191	0	0	6,871,320	
0	0	0	109,332	
0	0	0	3,894	
0	0	0	671,685	
0	0	0	1,366,732	
0	0	0	98,276	
0	0	0	104,008	
0	0	0	24,319	
0	37,461,777	0	41,444,076	
0	0	0	585,571	
0	0	9,295,698	9,295,698	
\$45,123,448	\$37,461,777	\$9,295,698	\$117,144,133	

-continued

HURON COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1999 (continued)

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPE		
	General Fund	Special Revenue	Debt Service	Capital Projects	Landfill Enterprise	Internal Service
LIABILITIES, EQUITY AND OTHER CREDITS						
Accounts payable.....	\$167,896	\$832,549	\$0	\$782,925	\$1,019,590	\$24,511
Due to other governments.....	0	0	0	0	0	0
Accrued wages and benefits.....	322,063	436,313	0	0	56,776	0
Deferred revenue.....	1,272,055	2,471,721	0	0	0	0
Accrued interest payable.....	0	0	0	0	14,301	0
Payroll withholding.....	0	0	0	0	0	0
Unapportioned monies.....	0	0	0	0	0	0
Amounts due to others.....	0	0	0	0	0	0
Notes payable.....	0	0	0	0	80,000	0
Unfunded closure/post closure care costs.....	0	0	0	0	4,236,946	0
General obligation bonds payable, net of discount.....	0	0	0	0	2,359,785	0
Obligations under capital leases.....	0	0	0	0	230,827	0
Total liabilities.....	1,762,014	3,740,583	0	782,925	7,998,225	24,511
EQUITY AND OTHER CREDITS						
Contributed capital.....	0	0	0	0	408,202	0
Investment in general fixed assets.....	0	0	0	0	0	0
Retained earnings (deficit):						
Reserved for landfill closure and post-closure costs.....	0	0	0	0	585,571	0
Unreserved (deficit).....	0	0	0	0	(3,257,591)	475,574
Fund Balances:						
Reserved-						
Reserved for encumbrances.....	219,785	654,034	0	110,000	0	0
Reserved for prepayments.....	96,348	0	0	0	0	0
Reserved for supplies inventory.....	2,408	91,245	0	0	0	0
Unreserved-						
Undesignated.....	3,462,317	7,281,925	0	825,134	0	0
Total equity and other credits	3,780,858	8,027,204	0	935,134	(2,263,818)	475,574
Total liabilities, equity and other credits.....	\$5,542,872	\$11,767,787	\$0	\$1,718,059	\$5,734,407	\$500,085

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

-continued

FIDUCIARY FUND TYPES	ACCOUNT GROUPS			Totals (Memorandum Only)
	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$3,007	\$0	\$0	\$2,830,478	
35,509,082	0	0	35,509,082	
0	0	1,117,329	1,932,481	
0	0	0	3,743,776	
0	0	0	14,301	
888	0	0	888	
1,806,275	0	0	1,806,275	
7,566,117	0	0	7,566,117	
0	0	0	80,000	
0	0	0	4,236,946	
0	0	8,178,369	10,538,154	
0	0	0	230,827	
44,885,369	0	9,295,698	68,489,325	
0	0	0	408,202	
0	37,461,777	0	37,461,777	
0	0	0	585,571	
0	0	0	(2,782,017)	
127	0	0	983,946	
0	0	0	96,348	
0	0	0	93,653	
237,952	0	0	11,807,328	
238,079	37,461,777	0	48,654,808	
\$45,123,448	\$37,461,777	\$9,295,698	\$117,144,133	

HURON COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 YEAR ENDED DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE	Totals (Memorandum Only)
	General Fund	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Taxes.....	\$8,356,474	\$2,363,170	\$0	\$0	\$0	\$10,719,644
Charges for services.....	1,022,814	1,256,711	0	10,126	1,000	2,290,651
Licenses and permits.....	6,282	0	0	0	0	6,282
Special assessments receivable.....	0	75,936	0	0	0	75,936
Fines and forfeitures.....	223,737	57,222	0	0	0	280,959
Intergovernmental revenue.....	1,213,352	15,472,648	349,473	411,604	2,817	17,449,894
Investment earnings.....	929,111	85,240	0	0	183	1,014,534
Miscellaneous revenue.....	195,797	1,247,603	0	796,738	61,906	2,302,044
Total revenues.....	11,947,567	20,558,530	349,473	1,218,468	65,906	34,139,944
Expenditures:						
Current:						
General government-						
Legislative and executive.....	3,648,911	1,308,948	0	0	0	4,957,859
Judicial.....	1,686,502	11,651	0	0	0	1,698,153
Public safety.....	3,822,335	503,484	0	0	0	4,325,819
Public works.....	0	4,118,899	0	0	0	4,118,899
Health.....	82,165	4,779,746	0	0	0	4,861,911
Human services.....	1,103,158	8,588,444	0	0	30,545	9,722,147
Conservation and recreation.....	0	55,207	0	0	0	55,207
Miscellaneous.....	348,412	0	0	0	27,465	375,877
Capital outlay.....	493,232	0	0	1,365,024	0	1,858,256
Debt service:						
Principal retirement.....	0	0	260,000	0	0	260,000
Interest and fiscal charges.....	0	0	497,648	0	0	497,648
Total expenditures.....	11,184,715	19,366,379	757,648	1,365,024	58,010	32,731,776
Excess (deficiency) of revenues over (under) expenditures.....	762,852	1,192,151	(408,175)	(146,556)	7,896	1,408,168
Other financing sources (uses):						
Transfers in.....	34,000	52,521	408,175	448,202	0	942,898
Transfers out.....	(643,248)	(162,971)	(11,604)	(56,849)	0	(874,672)
Total other financing sources (uses)	(609,248)	(110,450)	396,571	391,353	0	68,226
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	153,604	1,081,701	(11,604)	244,797	7,896	1,476,394
Fund balance, January 1.....	3,627,254	6,945,503	11,604	690,337	230,183	11,504,881
Fund balance, December 31.....	\$3,780,858	\$8,027,204	\$0	\$935,134	\$238,079	\$12,981,275

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

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HURON COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET-ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 1999

	General Fund			Special Revenue Fund		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes.....	\$7,297,000	\$8,291,991	\$994,991	\$2,274,000	\$2,324,189	\$50,189
Charges for services.....	922,900	1,016,545	93,645	1,054,690	1,262,210	207,520
Licenses and permits.....	6,300	6,282	(18)	10,000	0	(10,000)
Fines and forfeitures.....	158,000	237,671	79,671	39,215	58,200	18,985
Intergovernmental revenue.....	1,203,934	1,220,373	16,439	12,934,416	13,872,045	937,629
Special assessments.....	0	0	0	75,858	75,936	78
Investment earnings.....	725,000	925,840	200,840	82,166	58,120	(24,046)
Miscellaneous revenue.....	373,478	207,502	(165,976)	3,053,158	2,765,851	(287,307)
Total revenues.....	10,686,612	11,906,204	1,219,592	19,523,503	20,416,551	893,048
Expenditures:						
General government-						
Legislative and executive.....	4,855,439	3,863,405	992,034	1,629,132	1,364,733	264,399
Judicial.....	1,943,310	1,729,738	213,572	0	0	0
Public safety.....	3,651,004	3,516,512	134,492	739,319	513,376	225,943
Public works.....	4,000	0	4,000	5,275,290	4,420,937	854,353
Health.....	83,032	82,203	829	5,839,018	5,549,541	289,477
Human services.....	1,245,304	1,105,207	140,097	10,176,121	8,867,231	1,308,890
Conservation and recreation.....	0	0	0	86,808	55,260	31,548
Miscellaneous.....	342,262	342,262	0	0	0	0
Capital outlay.....	536,922	514,989	21,933	0	0	0
Debt service:						
Principal retirement.....	0	0	0	0	0	0
Interest and fiscal charges.....	0	0	0	0	0	0
Charges and services.....	0	0	0	0	0	0
Total expenditures.....	12,661,273	11,154,316	1,506,957	23,745,688	20,771,078	2,974,610
Excess (deficiency) of revenues over (under) expenditures.....	(1,974,661)	751,888	2,726,549	(4,222,185)	(354,527)	3,867,658
Other financing sources (uses):						
Operating transfers in.....	0	34,000	34,000	15,000	0	(15,000)
Operating transfers (out).....	(1,051,944)	(1,051,423)	521	(128,000)	(34,000)	94,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	(3,026,605)	(265,535)	2,761,070	(4,335,185)	(388,527)	3,946,658
Fund balance, January 1.....	2,695,689	2,695,689	0	6,669,227	6,669,227	0
Prior year encumbrances appropriated...	330,916	330,916	0	718,379	718,379	0
Fund balance, December 31.....	\$0	\$2,761,070	\$2,761,070	\$3,052,421	\$6,999,079	\$3,946,658

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THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Debt Service			Capital Projects			Totals (Memorandum only)		
Budget Revised	Actual	Variance: Favorable (Unfavorable)	Budget Revised	Actual	Variance: Favorable (Unfavorable)	Budget Revised	Actual	Variance: Favorable (Unfavorable)
\$0	\$0	\$0	\$0	\$0	\$0	\$9,571,000	\$10,616,180	\$1,045,180
0	0	0	11,000	79,199	68,199	1,988,590	2,357,954	369,364
0	0	0	0	0	0	16,300	6,282	(10,018)
0	0	0	0	0	0	197,215	295,871	98,656
349,473	349,473	0	411,604	411,604	0	14,899,427	15,853,495	954,068
0	0	0	0	0	0	75,858	75,936	78
0	0	0	0	0	0	807,166	983,960	176,794
0	0	0	750,000	796,738	46,738	4,176,636	3,770,091	(406,545)
349,473	349,473	0	1,172,604	1,287,541	114,937	31,732,192	33,959,769	2,227,577
0	0	0	0	0	0	6,484,571	5,228,138	1,256,433
0	0	0	0	0	0	1,943,310	1,729,738	213,572
0	0	0	0	0	0	4,390,323	4,029,888	360,435
0	0	0	0	0	0	5,279,290	4,420,937	858,353
0	0	0	0	0	0	5,922,050	5,631,744	290,306
0	0	0	0	0	0	11,421,425	9,972,438	1,448,987
0	0	0	0	0	0	86,808	55,260	31,548
0	0	0	0	0	0	342,262	342,262	0
0	0	0	1,856,791	750,822	1,105,969	2,393,713	1,265,811	1,127,902
260,000	260,000	0	0	0	0	260,000	260,000	0
497,648	497,648	0	0	0	0	497,648	497,648	0
11,604	11,604	0	0	0	0	11,604	11,604	0
769,252	769,252	0	1,856,791	750,822	1,105,969	39,033,004	33,445,468	5,587,536
(419,779)	(419,779)	0	(684,187)	536,719	1,220,906	(7,300,812)	514,301	7,815,113
408,175	408,175	0	0	379,129	379,129	423,175	821,304	398,129
0	0	0	0	0	0	(1,179,944)	(1,085,423)	94,521
(11,604)	(11,604)	0	(684,187)	915,848	1,600,035	(8,057,581)	250,182	8,307,763
11,604	11,604	0	675,375	675,375	0	10,051,895	10,051,895	0
0	0	0	14,961	14,961	0	1,064,256	1,064,256	0
\$0	\$0	\$0	\$6,149	\$1,606,184	\$1,600,035	\$3,058,570	\$11,366,333	\$8,307,763

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HURON COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 ALL PROPRIETARY FUNDS
 YEAR ENDED DECEMBER 31, 1999

	Landfill Enterprise	Internal Service	Totals (Memorandum only)
Operating revenues:			
Charges for services.....	\$1,904,166	\$2,164,142	\$4,068,308
Other operating revenues.....	794,318	0	794,318
Total operating revenues.....	2,698,484	2,164,142	4,862,626
Operating expenses:			
Personnel services.....	358,900	0	358,900
Contractual services.....	1,200,593	1,726,282	2,926,875
Materials and supplies.....	32,367	0	32,367
Depreciation.....	201,868	0	201,868
Other operating expenses.....	360,490	0	360,490
Total operating expenses.....	2,154,218	1,726,282	3,880,500
Operating income	544,266	437,860	982,126
Nonoperating revenues (expenses):			
Interest revenue.....	110,316	10,417	120,733
Gain on sale of fixed assets.....	42,050	0	42,050
Interest expense and fiscal charges.....	(141,766)	0	(141,766)
Total nonoperating revenues (expenses).....	10,600	10,417	21,017
Income before operating transfers.....	554,866	448,277	1,003,143
Operating transfers out.....	(68,226)	0	(68,226)
Net income.....	486,640	448,277	934,917
Retained earnings (deficit) at January 1....	(3,158,660)	27,297	(3,131,363)
Retained earnings (deficit) December 31..	(\$2,672,020)	\$475,574	(\$2,196,446)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

HURON COUNTY, OHIO
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES
 THE YEAR ENDED DECEMBER 31, 1999

	Landfill Enterprise	Internal Service	Totals (Memo Only)
Cash flows from operating activities:			
Cash received from charges for services.....	\$2,177,563	\$2,164,142	\$4,341,705
Cash received from other operating revenues.....	70,887	0	70,887
Cash payments for personnel services.....	(358,900)	0	(358,900)
Cash payments for contractual services.....	(2,339,964)	(1,927,625)	(4,267,589)
Cash payments for materials and supplies.....	(32,367)	0	(32,367)
Cash payments for other operating expenses.....	(562,358)	0	(562,358)
Net cash provided by (used in) operating activities.....	(1,045,139)	236,517	(808,622)
Cash flows from non-capital financing activities:			
Operating transfer.....	(68,226)	0	(68,226)
Net cash used by non-operating transfer.....	(68,226)	0	(68,226)
Cash flows from capital and related financing activities:			
Net repayment of notes payable.....	(40,000)	0	(40,000)
Principal payments on long-term debt.....	(190,000)	0	(190,000)
Interest payments on long-term debt.....	(141,766)	0	(141,766)
Purchases of fixed assets.....	(11,658)	0	(11,658)
Principal payments on capital lease obligations.....	(42,425)	0	(42,425)
Net cash used in capital and related financing activities.....	(425,849)	0	(425,849)
Cash flows from investing activities:			
Interest on cash equivalents.....	110,316	10,417	120,733
Proceeds from disposal of fixed assets.....	111,132	0	111,132
Net cash provided by investing activities.....	221,448	10,417	231,865
Net increase (decrease) in cash and cash equivalents.....	(1,317,766)	246,934	(1,070,832)
Cash and cash equivalents at beginning of year.....	2,617,142	251,223	2,868,365
Cash and cash equivalents at end of year.....	\$1,299,376	\$498,157	\$1,797,533

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

HURON COUNTY, OHIO
 COMBINED STATEMENT OF CASH FLOWS - CONTINUED
 ALL PROPRIETARY FUND TYPES
 THE YEAR ENDED DECEMBER 31, 1999

	Landfill Enterprise	Internal Service	Total (Memo Only)
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$544,266	\$437,860	\$982,126
Adjustments to reconcile operating income to net cash used by operating activities:			
Depreciation.....	201,868	0	201,868
Amortization of bond issuance costs.....	24,941	0	24,941
Non-operating accrued expenses.....	(2,347)	0	(2,347)
Gain on disposal of fixed asset.....	(42,050)	0	(42,050)
Changes in assets and liabilities:			
Decrease in prepayments.....	0	88,426	88,426
Increase in accounts receivable.....	(238,495)	(1,928)	(240,423)
Increase in supplies inventory.....	(2,209)	0	(2,209)
Increase (decrease) in accounts payable.....	867,568	(287,841)	579,727
Decrease in accrued wages and benefits.....	(3,627)	0	(3,627)
Decrease in unfunded closure/postclosure care costs.	(2,395,054)	0	(2,395,054)
Net cash provided (used) by operating activities.....	(\$1,045,139)	\$236,517	(\$808,622)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

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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 whom 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 combined 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, a landfill transfer station is operated by the County.

The County's combined 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. Based on these criteria the County reports no component units.

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

Basis of Presentation: The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, expenditures/expenses and cash

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

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flows as appropriate. The various funds are summarized by type in the general-purpose financial statements.

Amounts in the "Totals (Memorandum Only)" columns of the financial statements represent a summation of the combined financial statement line items of the fund types and account groups. These amounts are presented for analytical purposes only. The summation includes fund types and account groups that use different basis of accounting, both restricted and unrestricted amounts, and the caption "amount to be provided," which is not an asset in the usual sense. Interfund transactions have not been eliminated. Consequently, amounts shown in the "Totals (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources/revenues or expenditures/ expenses of the County.

The County uses the following fund types and account groups:

Governmental Fund Types

- * **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.
- * **Special Revenue Funds:** These funds are used to account for specific governmental revenues (other than expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. These funds include: Human Services, Motor Vehicle and Gas Tax and Mental Retardation and Developmental Disabilities MRDD), which are major funds of the County.
- * **Debt Service Fund:** The Debt Service fund is used to account for revenues received and used to pay principal, interest and related costs on debt reported in the County's general long-term obligations account group.
- * **Capital Projects Funds:** These funds are used to account for the acquisition or construction of capital assets (other than those financed by proprietary funds). Revenues and financing sources are derived from the issuance of debt or receipts from the General Fund and Special Revenue funds.

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

Proprietary Fund Types

- * **Enterprise Funds:** 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.*
- * **Internal Service Funds:** These funds are used to account for the goods or services provided by certain departments to other County funds, departments and other governmental units on a cost reimbursement basis.

Fiduciary Fund Types

- * **Trust and Agency Funds:** These funds are used to account for and maintain assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and other funds. These assets include: property and other taxes, as well as other intergovernmental resources which have been collected and which will be distributed to other taxing districts located in Huron County.

Account Groups

- * **General Fixed Assets Account Group:** This account group is used to present the general fixed assets of the County utilized in its general operations, exclusive of those used in Enterprise and Internal Service funds. General fixed assets of Huron County include land, buildings, structures and improvements furniture, fixtures and equipment and construction in progress.
- * **General Long-Term Obligations Account Group:** This account group is used to account for all long-term obligations of the County, except those accounted for in the Enterprise funds.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the County are prepared in conformity with generally accepted accounting principles (GAAP) for local government units as prescribed in statements and interpretations issued by the GASB and other recognized authoritative sources.

Measurement Focus: Governmental and Expendable Trust funds are accounted for on a spending, or "financial flow," measurement focus. Governmental and Expendable Trust Fund operating statements represent increases and decreases in net current as-

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

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sets. Their reported fund balance is considered a measure of available spendable resources.

Proprietary Fund Types are accounted for on a cost of services, or "capital maintenance," measurement focus. Proprietary Fund Type income statements represent increases and decreases in net total assets.

Basis of Accounting: All financial transactions for Governmental and Fiduciary Funds are reported on the modified accrual basis of accounting. Under this accounting method, revenues are recognized when measurable and available to finance County operations. Revenues accrued at the end of the year consist of: reimbursements from other governments for grant expenditures, amounts receivable from charges for services, licenses and permits, fines and property taxes. Governmental Fund expenditures are accrued when the related fund liability is incurred, except interest on long-term debt, which is recorded when due.

The County accounts for its Proprietary Funds consistent with all applicable GASB pronouncements, as well as the pronouncements of the FASB and its predecessors issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. Proprietary Fund financial transactions are recorded on the *accrual basis of accounting*; revenues are recognized when earned and measurable; expenses are recognized as incurred.

Budgetary Accounting and Control: Under Ohio law, the Board of County Commissioners must adopt an appropriations resolution by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent appropriation resolution by April 1st, for all funds except Agency Funds. Budget resolutions are legally required for each organizational unit by major expenditure/expense object (personal services, materials and supplies, charges for services and capital outlay).

Each County department prepares a budget, which is approved by the Board of County Commissioners. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations at the expenditure object level (the legal level of control). Modifications to the original budget within expenditure objects can be made by the County Auditor. *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.* Amendments to the original budget are described in Note M.

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:

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

- 1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- 2) Expenditures are recorded when encumbered, or paid in cash (budget), as opposed to when susceptible to accrual (GAAP).

The actual results of operations, compared to the final appropriation, which include amendments to the original appropriation, for each fund type by expenditure function and revenue source are presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (non-GAAP Budgetary Basis) - All Governmental Fund Types. The reserve for encumbrances is carried forward as part of the budgetary authority for the next year and is included in the revised budget amounts shown in the budget to actual comparisons.

For financial reporting purposes (GAAP), certain Special Revenue funds operated by the County have been aggregated in the combining, individual fund and account group statements and schedules which accompany these financial statements. However, separate presentation of budget and actual comparisons for each fund (Non-GAAP budgetary basis) have been presented to demonstrate that budgets are legally required for each fund.

Cash Equivalents: The County considers cash equivalents as highly liquid deposits and investments that are either readily convertible to known amounts of cash or so near their maturity date that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition.

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

Fixed Assets and Depreciation: All fixed assets which are acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized in the General Fixed Assets Account Group, if they meet the County's capitalization criteria. Fixed assets are recorded at cost or estimated historical cost. Infrastructure assets (public domain general fixed assets such as roads, bridges, streets, sidewalks, curbs and gutters, drainage systems, lighting systems and the like) are not included in the financial statements as general fixed assets of the County.

Depreciation is not provided for the General Fixed Assets Account Group. Depreciation for the Proprietary Funds is determined by allocating the cost of fixed assets over the estimated useful lives of the assets by the straight line method, except for the landfill cavity and improvements which are depreciated by the depletion method based on its

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

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current capacity. A half-year of depreciation expense is taken in the year of acquisition and in the year of disposal.

The estimated useful lives are as follows:

- * Furniture, fixtures and equipment - 5 to 20 years
- * Buildings, structures, improvements - 20 to 40 years

Capitalization of Interest: The County's policy is to capitalize interest on Proprietary Fund Type construction projects until substantial completion of the project. Capitalized interest is amortized on the straight-line basis over the estimated useful lives of such assets. For 1999, there were no open construction projects and interest capitalized.

Restricted Assets: Certain resources of the Landfill Enterprise fund have been classified as restricted assets because their use is limited to future landfill closure and monitoring costs. Such assets are held in a segregated account that is controlled jointly by the County and the Ohio Environmental Protection Agency. This amount has also been shown as reserved in the Retained Earnings section of the combined balance sheet.

Contributed Capital: Contributed capital represents resources from other governments, funds, special assessments, developers and grants provided to Proprietary funds, and are not subject to repayment. These assets are recorded at cost on the date the asset is purchased.

Grants and Other Intergovernmental Revenues: Local Government fund revenues are recorded as receivables and revenue when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement type grants for the acquisition or construction of fixed assets in Proprietary funds are recorded as receivables and contributed capital when the related expenses are incurred. All other Federal and State reimbursement type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

The County's Department of Human Services (Welfare) distributes federal food stamps to entitled recipients within Huron County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of the stamps is not reflected in the accompanying financial statements as the only economic interest related to the stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$100,921 of federal food stamps at December 31, 1999.

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

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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. Operating 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 operating transfers in Proprietary Fund Types.

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 accrues accumulated unpaid vacation pay, overtime and sick leave using the "vesting method."

For Governmental Fund Types the portion of the liability, which is not currently due and payable, is recorded in the General Long-Term Obligation Account Group (GLTOAG).

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. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement and is paid out at a rate of one-fourth of the unused balance up to a maximum of 360 hours. Employees with a minimum of five years of service at age 60 and older are also eligible for the above payout. In general, employees are eligible to be paid for unused compensation time upon termination of employment. All sick, vacation and compensation payments are made at employees' current wage rates.

Self-Funded Insurance: The County is self-funded for employee health care. The program was administered by Anthem Benefit Services for 1999, which provided for claims review and processing services. 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.

Encumbrances: Encumbrance accounting is utilized by County funds in the normal course of operations for purchase orders and contract related expenditures. An encumbrance is a reserve on the available spending authority due to a commitment for a future expenditure and does not represent a liability. Encumbrances outstanding at year-end appear as a reserve to the fund balance on a GAAP basis and as the equivalent of expenditures on a non-GAAP budgetary basis in order to demonstrate legal

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

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compliance. This encumbrance authority is carried forward to the next fiscal year and is reported in the "Revised Budget" amount for budgetary comparisons. If the actual expenditures are less than the amount encumbered, the excess reserve is closed to the unreserved fund balance.

Fund Balance Reservations and Designations: The County reserves portions of fund balances which are legally segregated for specific future uses or which 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 nor designated and are appropriable in future periods.

NOTE C - POOLED CASH AND CASH EQUIVALENTS, DEFERRED
COMPENSATION DEPOSITS AND CASH WITH FISCAL AGENT

Pooled Cash and Cash Investments: Cash resources of a majority of individual funds are combined to form a pool of cash and investments, which is managed by the County Treasurer. During 1999, investments were limited to STAR Ohio, certificates of deposit, repurchase agreements and common trust funds. These investments are stated at fair value. Interest earned on investments is accrued as earned and distributed to the General, Prepayment of Interest, Motor Vehicle and Gas Tax, Human Services Building, Jail Construction, Huron County Health Trust, Huron County Early Intervention Collaborative and Huron County Revolving Loan funds utilizing a formula based on the average month end balance of cash and cash equivalents of all funds. Monies of all other funds of the County are held or invested in a group of bank accounts and investments. Collectively, these bank accounts and investments represent the pooled cash and cash equivalents account. The fair value of the position in the state treasury pool is the same as the value of the pool shares.

Legal Provisions: The County Treasurer is permitted by Ohio law to deposit or invest County monies provided that they mature or are redeemable within two years from date of purchase. The Treasurer is permitted to invest or deposit in the following classification of obligations:

- 1) Obligations of, or backed by the faith of, the United States Government.
- 2) Obligations issued by any Federal agency.
- 3) Deposits in institutions eligible under Ohio law. All deposits are collateralized with eligible securities, as described by state statutes, which are pledged to a collateral pool for each individual financial institution, in amounts equal to at least 110% of the carrying value of all public deposits held by each institution.
- 4) Obligations of the State.

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

- =====
- 5) Repurchase agreements with institutions eligible under Ohio law not to exceed 30 days, where the institution agrees unconditionally to repurchase any of the securities listed in 1) or 2).

Amounts available for deposit or reinvestment are as follows:

Cash and Cash Equivalents: (carrying amounts)	
Pooled Cash and deposits	\$16,641,813
Segregated Cash	783,883
Restricted Assets	585,571
Reconciling items (outstanding warrants)	<u>728,914</u>
Total available for deposit and investment (Bank balances of deposits/carrying amounts of investments)	\$18,740,181

The Governmental Accounting Standard Board (GASB Statement No. 3) has established credit risk categories for deposits and investments:

Category 1 - Investments that are insured or registered, or securities held by the County or its agent in the County's name.

Deposits that are insured or collateralized with securities held by the County or its agent in the County's name.

Category 2 - Investments that are uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent in the County's name.

Deposits that are collateralized with securities held by the pledging financial institutions' trust department or agent in the County's name.

Category 3 - Investments that are uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name. Deposits that are uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name.

Based on the above criteria, the County's deposits and investments at December 31, 1999 are classified as follows:

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

<u>Deposits</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Bank Balance</u>
FDIC insured Deposits	\$346,701	\$416,673	\$0	\$763,374
Certificates of Deposit	<u>10,687,733</u>	<u>0</u>	<u>0</u>	<u>10,687,733</u>
TOTAL DEPOSITS	<u>\$11,034,434</u>	<u>\$416,373</u>	<u>\$0</u>	<u>\$11,451,107</u>

	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Value</u>	<u>Market Value</u>
Investments:				
Repurchase Agreements	\$458,000	\$0	\$458,000	\$458,000
State Treasury Pool	<u>0</u>	<u>0</u>	<u>6,250,703</u>	<u>6,250,703</u>
TOTAL INVESTMENTS,	<u>\$458,000</u>	<u>\$0</u>	<u>\$6,708,703</u>	<u>\$6,708,703</u>

The fair value of common trust funds amounted to \$585,571 at December 31, 1999 (see Note G).

The County's investment in the State Treasurer's pool is not categorized because they are not evidenced by securities that exist in physical or book entry form.

The classification of pooled cash and deposits and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9.

Pooled cash and deposits are defined to include investments with original maturities of three months or less.

NOTE D - GENERAL FIXED ASSETS AND PROPRIETARY FUND FIXED ASSETS

Following is a summary of the changes in the general fixed assets by asset type:

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY ASSET TYPE

General Fixed Asset Type	Balance Jan 1, 1999	Current Year Additions	Current Year Deletions	Balance Dec 31, 1999
Land	\$ 1,370,253	\$0	\$0	\$1,370,253
Buildings, structures & improvements	27,023,759	1,637,538	0	\$28,661,297
Furniture, fixtures & equipment	<u>6,793,413</u>	<u>810,882</u>	<u>174,068</u>	<u>\$7,430,227</u>
Total General Fixed Assets	<u>\$35,187,425</u>	<u>\$2,448,420</u>	<u>\$174,068</u>	<u>\$37,461,777</u>

Following is a summary of proprietary fund type fixed assets by asset type utilized by the landfill enterprise fund in its operations:

Land & land improvements	\$3,175,520
Building, structures and improvements	1,514,302
Furniture, fixtures and equipment	1,393,801
Accumulated depreciation	<u>(2,101,324)</u>
Net Fixed Assets	<u>\$3,982,299</u>

In 1999, the County received \$750,000 from CSX for their portion in the Section Line 30 overpass project, which was recorded as miscellaneous revenue in the capital projects fund.

NOTE E - CONTRIBUTED CAPITAL

The balance of contributed capital in the Landfill Enterprise Fund was \$408,202 at December 31, 1999. There were no additions to contributed capital in 1999.

NOTE F - NOTES PAYABLE

All general obligation notes are backed by the full faith and credit of the County and mature within one year. At December 31, 1999, the County had a \$80,000 note outstanding in the Landfill Enterprise Fund, which bears interest at 4.6% and matures in 2000.

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

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NOTE G - LONG-TERM AND OTHER OBLIGATIONS

Long-term debt and other obligations of the County at December 31, 1999 were as follows:

	<u>Balance</u> <u>Jan. 1, 1999</u>	<u>Additions</u> <u>(Deductions)</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
BONDS			
Enterprise Fund:			
General Obligation			
Bonds – 1989 Landfill, 6%-7%, due serially through 1999	\$ 165,000	(\$165,000)	\$0
General Obligation Bonds – 1989 Landfill, 3.85%-5.6%, due Serially through 2009	<u>2,362,546</u>	<u>(2,761)</u>	<u>2,359,785</u>
Subtotal Enterprise	2,527,546	(167,761)	2,359,785
General Long-Term Obligation Account Group:			
General Obligation Bonds 1994 Human Services Building 4.55%-6.00%, Due serial through 2020			
	3,960,000	(90,000)	3,870,000
General Obligation Bonds 1996 Jail Facility 4.00- 5.85% due serially Through 2016	<u>4,478,369</u>	<u>(170,000)</u>	<u>4,308,369</u>
Subtotal General Long- Term Obligations	<u>8,438,369</u>	<u>(260,000)</u>	<u>8,178,369</u>
TOTAL BONDS	<u><u>\$10,965,915</u></u>	<u><u>(\$427,761)</u></u>	<u><u>\$10,538,154</u></u>

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

	Balance Jan 1, 1999	Additions	Deductions	Balance Dec 31, 1999
GENERAL OBLIGATIONS				
Accrued wages & benefits	\$1,001,390	\$115,939	\$0	\$0
Landfill closure and post-closure care costs	6,632,000	0	2,395,054	4,236,946
Obligations under capital leases:				
General Long-Term Obligations Account Group	11,604	0	11,604	0
Enterprise Funds	<u>273,252</u>	<u>0</u>	<u>42,425</u>	<u>230,827</u>
Total	<u><u>\$284,856</u></u>	<u><u>\$0</u></u>	<u><u>\$54,029</u></u>	<u><u>\$230,827</u></u>

Future Maturities of Long-Term Debt: A summary of the County's future long-term debt funding requirements as of December 31, 1999 follows:

<u>Year of Funding</u>	<u>Bond Principal</u>	<u>Bond Interest</u>
2000	475,000	617,461
2001	495,000	594,945
2002	520,000	570,784
2003	550,000	544,880
2004	575,000	516,911
2005 and thereafter	<u>8,123,369</u>	<u>3,821,086</u>
TOTALS	<u><u>\$10,738,369</u></u>	<u><u>\$6,666,067</u></u>

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.

On September 1, 1996, the County issued \$2,700,000 in general obligation bonds with an interest rate of 4 percent to advance refund \$2,470,000 of outstanding general obligation bonds with an average interest rate of 6.3 percent. Net proceeds amounted to \$2,664,000 after paying for underwriting fees and insurance. The net proceeds were placed in an irrevocable escrow account, which including interest earned, will be used to pay the principal and interest on the refunded bonds. The proceeds are invested in U.S. Government securities. The amount of refunded bonds (due after the year 2000)

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

are not included in the County's outstanding debt since the County has legally satisfied its obligation through the advance refunding.

The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$289,000. As a result of the adoption of GASB Statement No. 23, this difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations as a component of interest expense through the year 2008 using the straight line method of amortization. The County completed the advance refunding to reduce its total debt service payments.

The Principal balance of the landfill bonds have been reduced by unamortized deferred amount on refunding of \$200,148.

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$18.4 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 net present value of the future lease payments has been recorded as a liability in the Enterprise Fund.

The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 1999, are as follows:

<u>Year</u>	<u>Enterprise Fund</u>
2000	57,902
2001	92,204
2002	23,714
2003	88,966
2004	<u>0</u>
Total minimum lease payments	262,786
Less: amount representing interest	<u>31,959</u>
Present value of future minimum lease payments	<u>\$230,827</u> =====

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

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

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, 1999, the total outstanding on these revenue bonds aggregated \$9.5 million.

Closure and Postclosure 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 landfill waste on December 31, 1998, prior to reaching full capacity and closure and postclosure care costs will be paid after that date. The County received waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$6,632,000 reported as landfill closure and postclosure care liability at December 31, 1998 represents the total amount of estimated closure and postclosure costs. These amounts are based on what it would cost to perform all closure and postclosure care in 1999 and 2000. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

Certain assets of the Landfill Enterprise Fund have been segregated into separate accounts for future use in funding landfill closure and postclosure care costs. These assets, which are invested in a common trust fund, are jointly controlled by the County and the Ohio Environmental Protection Agency and amounted to \$585,571 (recorded at fair value) at December 31, 1999. These funds will be spent during 2000 for the landfill closure. The total fund deficit for the Landfill Enterprise Fund at December 31, 1998 of \$3,158,660 combined with the current year net income of \$486,640 aggregates to the total fund deficit of \$2,672,020 at December 31, 1999.

NOTE H - PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS

All eligible employees of the County, other than the teachers for the Board of Mental Retardation, participate in the Public Employees Retirements System of Ohio (PERS), a statewide cost-sharing multiple-employer defined benefit pension plan. 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. County employees are not currently covered under the Federal Social Security Act. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by State statute under Chapter 145 of the Ohio Revised Code.

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

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The Ohio Revised Code provides authority for employees and employer contributions. PERS plan members, other than law enforcement, are required to contribute 8.5% of their annual covered salary and the County is required to contribute at an actuarially determined rate. The current rate is 13.55% of annual payroll. Law enforcement employees contribute 9.0% of covered salary and the current employer rate is 16.70% of covered payroll. The contribution requirements of plan members and the County are established and may be amended by state statute. The County's contributions to PERS for the years ending December 31, 1999, 1998 and 1997 were \$2,447,572, \$2,263,725 and \$2,013,513 respectively, equal to the required contributions for the years. All contributions to PERS were made within the required due dates.

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 are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14.00%. The contribution requirements of plan members and the County are established and may be amended by state statute. The County's contributions to STRS for the years ending December 31, 1999, 1998 and 1997 were \$73,020, \$68,444 and \$79,650 respectively, equal to the required contributions for the years. All contributions to STRS were made within the required due dates.

In addition to pension benefits, the County provides postretirement health care benefits to employees who retire from the County under the PERS and STRS plans discussed above.

The Ohio Revised Code provides the statutory authority requiring public employees to fund postretirement health care through their contributions to PERS. PERS provides postretirement health care coverage to age and service retirants with ten (10) or more years qualifying Ohio service credit. Health care coverage for disability recipients is also available. The number of benefit recipients eligible for postretirement benefits as of December 31, 1999 from PERS was 118,062. A portion of each employer's contribution is set aside for the funding of post-retirement health care. The County's 1999 employee health care contribution was \$59,522.

The post-retirement health care benefits from PERS are funded on a pay-as-you-go basis. Expenditures for postretirement benefits for the fund were \$523,599,349. As of December 31, 1999, the unaudited net assets available for future postretirement benefit payments were \$9,870,285,641.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1,

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

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1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

The Ohio Revised Code provides statutory authority allowing the STRS board of trustees to provide health care coverage to all eligible employees. The Board has the discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. Health care funding and accounting is on a pay-as-you-go basis. The board allocated 8% of covered payroll to a health care reserve fund within the employer's trust fund. The 8% contribution for Huron County amounted to \$3,543. The number of participants eligible to receive health care benefits for STRS as a whole as of July 1, 1999 was 95,796. The STRS plan's total health care expenses for the year ended June 30, 1999, as a whole was \$ 297.7 million.

The PERS issues a stand-alone financial report that includes financial statements and required supplementary information. Interested parties may obtain a copy by writing to: 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 614-466-2085.

The STRS issues a stand-alone financial report that includes financial statements and required supplementary information. Interested parties may obtain a copy by writing to: 275 East Broad Street, Columbus, Ohio 43215 or by calling 614-227-4090.

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 1999 were based, are as follows:

Real Property	\$652,745,440
Public Utility and tangible personal property	<u>143,524,870</u>
Total assessed property value	\$796,270,310

In 1999, real property taxes were levied on January 1, 1999 on the assessed values as of January 1, 1998, 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 1994. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property taxes were due on May 6, 1999 and October 7, 1999. Tangible property is assessed at 25% of true value (as defined). In 1999, each business was eligible to receive a \$10,000 exemption in assessed value, which was reimbursed by the State.

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

Real property taxes are payable annually or semi-annually. In 1999, if paid annually, payment was due by February 5, 1999. If paid semi-annually, the first payment (at least 1/2 of amount (billed) was due February 5, 1999 with the remainder due July 7, 1999.

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, 1999. 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 1999 operations. The receivable is therefore offset by a credit to deferred revenue.

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

Purpose	Voter Authorized Rate (a)	Rate Levied for Current Year Collection		Final Collection Year
		Agriculture/ Residential (b)	Other	
General Fund	None			
Mental Health	.50	.122339	.266857	2005
MRDD Operating	.20	.048935	.106743	©
MRDD Operating	.40	.299322	.389825	2001
MRDD Operating	1.50	.873541	1.050276	©
MRDD Operating	.90	.676554	.879865	2001
Senior Citizens	.40	.300690	.391051	1999
Health Operating	.30	.263032	.289636	2006
Health Operating	.20	.175354	.193091	2006
Health Operating	.25	.178382	.222873	2000

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

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

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

(c) Continuous levy without expiration.

NOTE K - INTERGOVERNMENTAL REVENUE

A summary of the principal items of intergovernmental revenue follows:

	<u>Intergovernmental Revenue</u>
<u>General Fund</u>	
Local Government	\$945,138
State Grants	<u>268,214</u>
Total General Fund	<u>\$1,213,352</u>
 <u>Special Revenue Funds</u>	
Mental Health	\$1,837,150
Retarded Persons	915,648
Human Services	5,291,568
Child Support	877,122
Auto Tax	3,217,430
Felony Delinquent Care & Custody	313,331
Children's Services	411,919
Emergency Management	30,432
MRDD Residential	207,026
Other	<u>731,456</u>
Total Special Revenue Funds	<u>\$15,472,648</u>
 <u>Debt Service Fund</u>	
Human Services Bond Retirement	<u>\$349,473</u>
 <u>Capital Project Funds</u>	
Section Line Road 30 Overpass	\$225,000
MRDD Construction	<u>186,604</u>
Total Capital Project Funds	<u>\$411,604</u>
 <u>Expendable Trust Funds</u>	
Early Intervention Collaborative	<u>\$2,817</u>

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

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

A reconciliation for all governmental funds at December 31, 1999 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Budget Basis (deficit)	\$(265,535)	\$(388,527)	\$(11,604)	\$915,848
Net adjustment for revenue accruals	41,363	93,558	0	0
Net adjustment for expenditure accruals	(99,331)	(128,901)	0	726,076
Net adjustment for encumbrances	<u>278,445</u>	<u>1,247,769</u>	<u>0</u>	<u>111,875</u>
GAAP Basis	<u>\$153,604</u>	<u>\$1,081,701</u>	<u>\$(11,604)</u>	<u>\$244,797</u>

NOTE M - AMENDMENTS TO ORIGINAL APPROPRIATIONS BUDGET

Amendments beyond the object level must be approved by the Board of County Commissioners. In 1999, the original appropriation measure was increased by the Commissioners as follows: General Fund - \$157,661.54; Special Revenue Funds - \$85,973.67; Capital Projects - \$986,603.87; Enterprise Funds - \$2,206,000.

NOTE N - 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. Amounts paid by the County in 1999 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, 1999, the audits of certain programs have not 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 Financial Statements - continued
December 31, 1999

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NOTE Q - 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 coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials errors and omissions liability insurance.

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 1999 was \$230,818.

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 \$24,511- reported in the fund at December 31, 1999 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 Acordia National, the plan administrator. Changes in the fund's claim liability amount in fiscal years 1997, 1998 and 1999 were:

Huron County, Ohio
Notes to the Financial Statements - continued
December 31, 1999

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
1996-1997	\$288,263	\$1,400,372	\$1,511,537	\$177,098
1997-1998	177,098	2,325,837	2,190,583	312,352
1998-1999	312,352	1,350,015	1,637,856	24,511

None of the County's settlements have exceeded the insurance coverage for each of the past three fiscal years.

**HURON COUNTY, OHIO
GENERAL FUND
DECEMBER 31, 1999**

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
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
General government-			
Legislative and executive			
Commissioners-			
Personal services.....	\$339,511	289,683	\$49,828
Materials and supplies.....	6,000	6,000	0
Charges and services.....	23,500	23,396	104
Capital purchases.....	25,000	25,000	0
Microfilm-			
Personal services.....	17,031	16,705	326
Materials and supplies.....	2,500	1,724	776
Data Processing			
Personal services.....	75,708	74,220	1,488
Materials and supplies.....	6,403	4,798	1,605
Charges and services.....	111,604	106,101	5,503
Capital purchases.....	45,134	44,939	195
Auditor-			
Personal services.....	258,254	252,414	5,840
Materials and supplies.....	9,000	7,827	1,173
Charges and services.....	19,009	16,226	2,783
Treasurer-			
Personal services.....	140,777	122,941	17,836
Materials and supplies.....	17,000	17,000	0
Charges and services.....	9,550	8,739	811
Capital purchases.....	1,500	1,244	256
Prosecutor-			
Personal services.....	378,122	339,687	38,435
Materials and supplies.....	7,000	5,374	1,626
Charges and services.....	46,910	44,094	2,816
Capital purchases.....	3,000	0	3,000
Board of revision-			
Charges and services.....	1,000	954	46
Board of elections-			
Personal services.....	192,449	184,775	7,674
Materials and supplies.....	14,806	13,259	1,547
Charges and services.....	40,308	36,711	3,597
Capital purchases.....	10,192	2,017	8,175

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HURON COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Building maintenance-			
Personal services.....	298,339	281,382	16,957
Materials and supplies.....	84,830	84,396	434
Charges and services.....	491,632	484,087	7,545
Capital purchases.....	5,000	5,000	0
Recorder-			
Personal services.....	96,309	94,052	2,257
Materials and supplies.....	3,300	3,288	12
Charges and services.....	7,100	6,778	322
Insurance & taxes			
Charges and services.....	1,320,283	1,135,021	185,262
Bureau of inspection			
Charges and services.....	61,300	60,715	585
Planning Commission			
Charges and services.....	3,000	1,760	1,240
Real estate assessment			
Personal services.....	61,911	59,890	2,021
New Jail			
Charges and services.....	<u>621,167</u>	<u>1,208</u>	<u>619,959</u>
Total legislative and executive.....	4,855,439	3,863,460	992,034
Judicial			
Common pleas court-			
Personal services.....	354,415	334,644	19,771
Materials and supplies.....	6,000	6,000	0
Charges and services.....	61,200	55,607	5,593
Capital purchases.....	19,493	19,474	19
Jury commission-			
Personal services.....	1,055	1,004	51
Charges and services.....	200	122	78
Court of appeals			
Charges and services.....	385	0	385
Juvenile court-			
Personal services.....	276,783	265,725	11,058
Materials and supplies.....	25,000	24,031	969
Charges and services.....	83,700	48,182	35,518
Capital purchases.....	142,440	90,243	52,197

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HURON COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Probate court-			
Personal services.....	90,573	80,721	9,852
Materials and supplies.....	8,500	6,671	1,829
Charges and services.....	5,900	2,978	2,922
Capital purchases.....	5,350	1,688	3,662
Clerk of courts-			
Personal services.....	199,109	192,992	6,117
Materials and supplies.....	25,298	24,284	1,014
Charges and services.....	10,016	9,638	378
Public defender			
Personal services.....	178,897	175,598	3,299
Materials and supplies.....	1,540	1,540	0
Charges and services.....	32,722	32,540	182
Capital purchases.....	3,070	3,070	0
Education			
Charges and services.....	500	500	0
Municipal court-			
Charges and services.....	171,500	139,251	32,249
Miscellaneous			
Charges and services.....	<u>239,664</u>	<u>213,235</u>	<u>26,429</u>
Total judicial.....	1,943,310	1,729,794	213,572
Public safety			
Coroner-			
Personal services.....	30,039	28,673	1,366
Materials and supplies.....	300	163	137
Charges and services.....	18,470	17,925	545
Sheriff-			
Personal services.....	1,115,924	1,088,055	27,869
Materials and supplies.....	46,756	46,174	582
Charges and services.....	70,361	66,908	3,453
Capital purchases.....	27,938	25,332	2,606
Disaster services-			
Personal services.....	85,722	83,889	1,833
Materials and supplies.....	600	600	0
Charges and services.....	9,570	9,570	0
Capital purchases.....	600	600	0

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HURON COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Adult probation-			
Materials and supplies.....	2,500	2,500	0
Charges and services.....	900	900	0
Capital purchases.....	3,850	3,777	73
Juvenile probation			
Personal services.....	272,683	252,762	19,921
Charges and services.....	15,000	8,529	6,471
Juvenile detention			
Charges and services.....	168,900	136,794	32,106
Jail Operations-			
Personal services.....	1,205,322	1,182,535	22,787
Materials and supplies.....	354,999	342,891	12,108
Charges and services.....	203,346	201,620	1,726
Capital purchases.....	17,225	16,315	910
Total public safety.....	3,651,005	3,516,569	134,493
Public works			
Sanitation/Ditches			
Charges and services.....	4,000	0	4,000
Total public works.....	4,000	0	4,000
Health			
Health/Welfare			
Charges and services.....	11,000	11,000	0
Health Statistics			
Charges and services.....	72,032	71,203	829
Total health.....	83,032	82,203	829
Human services			
Childrens Service			
Charges and services.....	650,000	650,000	0
Public assistance			
Charges and services.....	233,008	233,008	0
Soldiers relief			
Personal services.....	146,530	130,617	15,913
Materials and supplies.....	12,000	3,460	8,540
Charges and services.....	149,111	48,756	100,355
Capital purchases.....	35,000	25,738	9,262

HURON COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Veterans service Charges and services.....	19,655	13,628	6,027
Total human services.....	1,245,304	1,105,265	140,097
Miscellaneous Agriculture Charges and services.....	317,262	317,262	0
Humane Society Charges and services.....	5,000	5,000	0
Airport Charges and services.....	20,000	20,000	0
Total miscellaneous.....	342,262	342,262	0
Capital Outlay Charges and services.....	536,922	514,989	21,933
Total expenditures.....	12,661,274	11,154,542	1,506,958
Other financing uses: Transfers - out.....	1,051,944	1,051,423	521
Total expenditures and other financing uses.....	<u>\$13,713,218</u>	<u>\$12,205,965</u>	<u>\$1,507,479</u>

**HURON COUNTY, OHIO
SPECIAL REVENUE FUNDS
DECEMBER 31, 1999**

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

Mental Health - To account for revenues received from a Countywide property tax levy, Federal and State grants, and reimbursements used for various County mental health programs.

Board of Mental Retardation & Developmentally Disabled (MRDD) - To account for revenue received from a County-wide property tax levy, Federal & State grants and reimbursements used for care and services for the mentally handicapped and retarded.

Human Services - To account for various Federal and State grants and reimbursements as well as transfers from the General Fund used for human services programs.

Child Support Enforcement - 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.

Motor Vehicle and Gas Tax - To account for monies received by the County for State gasoline tax and vehicle registration fees used for County road and bridge improvement programs.

Recorder's Equipment -- To account for monies received by the Recorder's Office for recording of deeds used in purchasing equipment for that operation.

Title - To account for monies received by the Clerk of Courts for motor vehicle fees for use in operating the Title Department.

Felony Delinquent Care and Custody - To account for monies received from the state for use in delinquent juvenile care and custody expenses.

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

Huron County Revolving Loan - To account for revenues received through repayments of loans made to various businesses and industries in the County for development or expansion.

Emergency Management Agency - To account for federal and state revenues used in the cleanup of disastrous spills or other acts of chemical mishaps.

Muny Road - To account for revenues received from state permissive tax monies for distribution to various taxing authorities upon request.

MRDD Residential Services - To account for revenue received from grants to provide housing assistance for the mentally retarded.

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

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:

- * D.A.R.E. (Drug Abuse & Resistance Education)
- * Drug & Law Enforcement
- * DUI Enforcement and Education
- * Indigent Guardianship
- * Dog & Kennel
- * Sheriff Policing
- * DRETAC - Prosecutor
- * DRETAC - Treasurer
- * Prepayment of Interest
- * At-Risk Youth
- * Community Corrections Grant
- * Juvenile Crime Prevention
- * Ohio Local Law Enforcement
- * Probation Services
- * Juvenile Accountability Incentive
- * Real Estate Assessment
- * Juvenile Court Security
- * Common Pleas Court Security
- * Juvenile Court Computerization
- * Clerk of Courts Computerization
- * Juvenile Indigent Drivers Alcohol Treatment
- * Common Pleas Court Computerization
- * Tuberculosis Levy (TB)
- * Marriage License

- * Correction Officers Patrolling for Safety (C.O.P.S.)
- * Ditch Maintenance
- * Title I
- * Huron County Block Grant
- * Federal Airport Master Plan
- * Recycle Ohio '98
- * Recycle Ohio '97
- * Recycle Ohio '99
- * Being Safe Grant
- * VOCA
- * 911 Equipment
- * Senior Services Center
- * G.U.I.D.E Grant
- * Ohio Coordination Program
- * Local Emergency Planning Commission
- * Flood Relief 1998
- * EMA Hazmat (Revenue used for cleanup of hazardous spills)

When compared to combined Special Revenue Fund totals, Other Special Revenue funds comprise less than 10% in each of the following categories: assets, liabilities, revenues and expenditures.

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HURON COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Mental Health	MRDD	Human Services	Child Support Enforcement	Motor Vehicle & Gas Tax	Recorder's Equipment	Title
Assets:							
Pooled cash and investments.....	\$791,162	\$1,844,000	\$1,304,690	\$437,110	\$1,533,301	\$54,069	\$189,700
Receivables (net of allowances for uncollectibles)							
Taxes.....	302,754	1,817,222	0	0	0	0	0
Accounts.....	656	0	0	0	322	(104)	0
Special assessments receivable.....	0	0	0	0	0	0	0
Revolving loans receivable.....	0	0	0	0	0	0	0
Due from other governments.....	53,379	0	0	0	198,757	0	0
Materials and supplies inventory.....	0	0	0	0	89,171	0	0
Total assets.....	\$1,147,951	\$3,661,222	\$1,304,690	\$437,110	\$1,821,551	\$53,965	\$189,700
Liabilities:							
Accounts payable.....	\$182,042	\$110,298	\$204,218	\$7,848	\$38,410	\$12,158	\$300
Accrued wages and benefits.....	4,336	94,500	158,929	37,769	88,805	0	7,562
Deferred revenue.....	302,754	1,817,222	0	0	0	0	0
Total liabilities.....	489,132	2,022,020	363,147	45,617	127,215	12,158	7,862
Fund Balances:							
Reserved-							
Reserved for encumbrances.....	249,253	178,370	9,787	10,309	160,811	0	0
Reserved for supplies inventory.....	0	0	0	0	89,171	0	0
Unreserved-							
Undesignated	409,566	1,461,232	931,756	381,184	1,444,354	41,807	181,838
Total fund balances	658,819	1,639,602	941,543	391,493	1,694,336	41,807	181,838
Total liabilities and fund balances.....	\$1,147,951	\$3,661,622	\$1,304,690	\$437,110	\$1,821,551	\$53,965	\$189,700

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Felony Delinquent Care	Children's Services	Huron County Revolving Loan	Emergency Management	Muny Road	MRDD Residential	Comprehensive Housing	Other Special Revenue Funds	TOTAL
\$427,242	\$394,998	\$110,186	\$107,269	\$447,044	\$131,306	\$50,079	\$424,293	\$8,246,449
0	0	0	0	0	0	0	242,413	2,362,389
0	0	0	0	0	0	0	16,572	17,446
0	0	0	0	0	0	0	109,332	109,332
0	0	671,685	0	0	0	0	0	671,685
0	2,393	0	169	11,679	0	0	2,464	268,841
0	0	0	0	0	0	0	2,074	91,245
<u>\$427,242</u>	<u>\$397,391</u>	<u>\$781,871</u>	<u>\$107,438</u>	<u>\$458,723</u>	<u>\$131,306</u>	<u>\$50,079</u>	<u>\$797,148</u>	<u>\$11,767,387</u>
\$852	\$233,334	\$0	\$161	\$0	\$14,284	\$0	\$28,644	\$832,549
6,635	0	0	1,045	0	0	0	36,732	436,313
0	0	0	0	0	0	0	351,745	2,471,721
<u>7,487</u>	<u>233,334</u>	<u>0</u>	<u>1,206</u>	<u>0</u>	<u>14,284</u>	<u>0</u>	<u>417,121</u>	<u>3,740,583</u>
0	4,670	0	109	0	11,391	0	29,334	654,034
0	0	0	0	0	0	0	2,074	91,245
<u>419,755</u>	<u>159,387</u>	<u>781,871</u>	<u>106,123</u>	<u>458,723</u>	<u>105,631</u>	<u>50,079</u>	<u>348,619</u>	<u>7,281,925</u>
<u>419,755</u>	<u>164,057</u>	<u>781,871</u>	<u>106,232</u>	<u>458,723</u>	<u>117,022</u>	<u>50,079</u>	<u>380,027</u>	<u>8,027,204</u>
<u>\$427,242</u>	<u>\$397,391</u>	<u>\$781,871</u>	<u>\$107,438</u>	<u>\$458,723</u>	<u>\$131,306</u>	<u>\$50,079</u>	<u>\$797,148</u>	<u>\$11,767,787</u>

HURON COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Mental Health	MRDD	Human Services	Child Support Enforcement	Motor Vehicle & Gas Tax	Recorder's Equipment	Title
Revenues:							
Taxes.....	\$174,429	\$1,586,539	\$0	\$0	\$187,544	\$0	\$0
Charges for services.....	562	0	0	171,574	166,477	60,471	227,960
Special assessments.....	0	0	0	0	0	0	0
Fines and forfeitures.....	0	0	0	0	48,881	0	0
Intergovernmental revenue.....	1,837,150	915,648	5,700,423	877,122	3,217,430	0	0
Investment earnings.....	0	0	0	0	47,949	0	3,165
Miscellaneous revenue.....	8,515	0	550,625	14,239	159,670	0	0
Total revenues.....	2,020,656	2,502,187	6,251,048	1,062,935	3,827,951	60,471	231,125
Expenditures:							
Current:							
General government-							
Legislative and executive.....	0	0	0	0	0	91,477	163,523
Judicial.....	0	0	0	0	0	0	0
Public safety.....	0	0	0	0	0	0	0
Public works.....	0	0	0	0	3,685,252	0	0
Health.....	1,705,908	2,530,193	0	0	0	0	0
Human services.....	0	0	5,520,438	1,186,917	0	0	0
Conservation & recreation.....	0	0	0	0	0	0	0
Total expenditures.....	1,705,908	2,530,193	5,520,438	1,186,917	3,685,252	91,477	163,523
Other financing sources (uses):							
Excess (deficiency) of revenues over (under) expenditures.....	314,748	(28,006)	730,610	(123,982)	142,699	(31,006)	67,602
Transfers in.....	0	52,521	0	0	0	0	0
Transfers (out).....	0	(76,450)	0	0	0	0	(34,000)
	0	(23,929)	0	0	0	0	(34,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	314,748	(51,935)	730,610	(123,982)	142,699	(31,006)	33,602
Fund balance (deficits), January 1.....	344,071	1,691,537	210,933	515,475	1,551,637	72,813	148,236
Fund balance (deficits), December 31.....	\$658,819	\$1,639,602	\$941,543	\$391,493	\$1,694,336	\$41,807	\$181,838

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Felony Delinquent Care	Children's Services	Huron County Revolving Loan	Emergency Management	Muny Road	MRDD Residential	Comprehensive Housing	Other Special Revenue Funds	TOTAL
\$0	\$0	\$0	\$0	\$173,585	\$0	\$0	\$241,073	\$2,363,170
0	0	0	0	0	0	0	629,667	1,256,711
0	0	0	0	0	0	0	75,936	75,936
0	0	0	0	0	0	0	8,341	57,222
313,331	1,642,630	0	30,432	0	207,026	0	731,456	15,472,648
0	0	33,507	0	0	0	0	619	85,240
0	0	304,223	10,472	0	0	43,377	156,482	1,247,603
313,331	1,642,630	337,730	40,904	173,585	207,026	43,377	1,843,574	20,558,530
0	0	311,941	0	0	0	0	742,007	1,308,948
0	0	0	0	0	0	0	11,651	11,651
218,608	0	0	17,346	0	0	0	267,530	503,484
0	0	0	0	144,491	0	17,745	271,411	4,118,899
0	0	0	0	0	0	0	543,645	4,779,746
0	1,679,678	0	0	0	198,856	0	2,555	8,588,444
0	0	0	0	0	0	0	55,207	55,207
218,608	1,679,678	311,941	17,346	144,491	198,856	17,745	1,894,006	19,366,379
94,723	(37,048)	25,789	23,558	29,094	8,170	25,632	(50,432)	1,192,151
0	0	0	0	0	0	0	0	52,521
(2)	0	0	0	0	0	0	(52,519)	(162,971)
(2)	0	0	0	0	0	0	(52,519)	(110,450)
94,721	(37,048)	25,789	23,558	29,094	8,170	25,632	(102,951)	1,081,701
325,034	201,105	756,082	82,674	429,629	108,852	24,447	482,978	6,945,503
\$419,755	\$164,057	\$781,871	\$106,232	\$458,723	\$117,022	\$50,079	\$380,027	\$8,027,204

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 MENTAL HEALTH SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$176,000	\$174,429	(\$1,571)
Intergovernmental revenue.....	1,960,153	1,783,771	(176,382)
Miscellaneous revenue.....	71,355	8,421	(62,934)
Total revenues.....	2,207,508	1,966,621	(240,887)
Expenditures:			
Current:			
Personal services.....	172,000	152,325	19,675
Materials and supplies.....	5,631	5,081	550
Charges and services.....	2,079,853	2,035,724	44,129
Capital purchases.....	6,000	3,121	2,879
Total expenditures.....	2,263,484	2,196,251	67,233
Excess (Deficiency) of revenues over (under) expenditures.....	(55,976)	(229,630)	(173,654)
Fund balance, January 1.....	447,145	447,145	0
Prior year encumbrances appropriated...	143,647	143,647	0
Fund balance, December 31.....	\$534,816	\$361,162	(\$173,654)

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 D.A.R.E. SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Miscellaneous revenue.....	\$48,368	\$49,113	\$745
Total revenues.....	48,368	49,113	745
Expenditures:			
Current:			
Personal services.....	48,463	44,573	3,890
Materials and supplies.....	11,000	5,670	5,330
Charges and services.....	2,000	35	1,965
Capital purchases.....	1,537	0	1,537
Total expenditures.....	63,000	50,278	12,722
Excess (Deficiency) of revenues over (under) expenditures.....	(14,632)	(1,165)	13,467
Fund balance, January 1.....	14,632	14,632	0
Fund balance, December 31.....	\$0	\$13,467	\$13,467

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 DRUG LAW ENFORCEMENT SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Fines and forfeitures.....	\$3,393	\$1,850	(\$1,543)
Total revenues.....	3,393	1,850	(1,543)
Expenditures:			
Current:			
Charges and services.....	6,200	2,533	3,667
Total expenditures.....	6,200	2,533	3,667
Excess (Deficiency) of revenues over (under) expenditures.....	(2,807)	(683)	2,124
Fund balance, January 1.....	2,807	2,807	0
Fund balance, December 31.....	\$0	\$2,124	\$2,124

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 D.U.I. EDUCATION SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Fines and forfeitures.....	\$1,822	\$1,201	(\$621)
Total revenues.....	1,822	1,201	(621)
Expenditures:			
Current:			
Charges and services.....	3,000	68	2,932
Total expenditures.....	3,000	68	2,932
Excess (Deficiency) of revenues over (under) expenditures.....	(1,178)	1,133	2,311
Fund balance, January 1.....	1,178	1,178	0
Fund balance, December 31.....	\$0	\$2,311	\$2,311

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 INDIGENT GUARDIANSHIP SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$11,896	\$8,610	(\$3,286)
Total revenues.....	11,896	8,610	(3,286)
Expenditures:			
Current:			
Charges and services.....	72,000	41,042	30,958
Total expenditures.....	72,000	41,042	30,958
Excess (Deficiency) of revenues over (under) expenditures.....	(60,104)	(32,432)	27,672
Fund balance, January 1.....	60,104	60,104	0
Fund balance, December 31.....	\$0	\$27,672	\$27,672

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 DOG & KENNEL SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$101,700	\$116,309	\$14,609
Fines and forfeitures.....	4,000	5,559	1,559
Miscellaneous revenue.....	1,000	798	(202)
Total revenues.....	106,700	122,666	15,966
Expenditures:			
Current:			
Personal services.....	88,999	81,099	7,900
Materials and supplies.....	11,700	10,297	1,403
Charges and services.....	15,092	11,465	3,627
Capital purchases.....	38,683	38,683	0
Total expenditures.....	154,474	141,544	12,930
Excess (Deficiency) of revenues over (under) expenditures.....	(47,774)	(18,878)	28,896
Fund balance, January 1.....	54,280	54,280	0
Prior year encumbrances appropriated.....	700	700	0
Fund balance, December 31.....	\$7,206	\$36,102	\$28,896

HURON COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
SHERIFF POLICING SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$17,920	\$17,575	(\$345)
Total revenues.....	17,920	17,575	(345)
Expenditures:			
Current:			
Charges and services.....	23,600	0	23,600
Total expenditures.....	23,600	0	23,600
Excess (Deficiency) of revenues over (under) expenditures.....	(5,680)	17,575	23,255
Fund balance, January 1.....	5,680	5,680	0
Fund balance, December 31.....	\$0	\$23,255	\$23,255

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 DRETAC - PROSECUTOR SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for Services.....	\$20,000	\$22,457	\$2,457
Total revenues.....	20,000	22,457	2,457
Expenditures:			
Current:			
Personal services.....	24,632	17,909	6,723
Charges and services.....	2,069	0	2,069
Total expenditures.....	26,701	17,909	8,792
Excess (Deficiency) of revenues over (under) expenditures.....	(6,701)	4,548	11,249
Fund balance, January 1.....	6,701	6,701	0
Fund balance, December 31.....	\$0	\$11,249	\$11,249

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 DRETAC - TREASURER SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for Services.....	\$20,000	\$22,457	\$2,457
Miscellaneous revenue.....	0	702	702
Total revenues.....	20,000	23,159	3,159
Expenditures:			
Current:			
Personal services.....	29,500	16,525	12,975
Materials and supplies.....	4,500	1,622	2,878
Charges and services.....	19,510	9,961	9,549
Capital purchases.....	4,500	1,600	2,900
Total expenditures.....	58,010	29,708	28,302
Excess (Deficiency) of revenues over (under) expenditures.....	(38,010)	(6,549)	31,461
Fund balance, January 1.....	38,010	38,010	0
Fund balance, December 31.....	\$0	\$31,461	\$31,461

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 PREPAYMENT OF INTEREST SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Investment revenue.....	\$1,000	\$514	(\$486)
Total revenues.....	1,000	514	(486)
Expenditures:			
Current:			
Materials and supplies.....	4,800	305	4,495
Total expenditures.....	4,800	305	4,495
Excess (Deficiency) of revenues over (under) expenditures.....	(3,800)	209	4,009
Fund balance, January 1.....	4,751	4,751	0
Fund balance, December 31.....	\$951	\$4,960	\$4,009

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 MRDD SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$1,550,000	\$1,586,539	\$36,539
Intergovernmental revenue.....	808,000	931,782	123,782
Miscellaneous revenue.....	10,000	34,671	24,671
Total revenues.....	2,368,000	2,552,992	184,992
Expenditures:			
Current:			
Personal services.....	1,952,500	1,882,636	69,864
Materials and supplies.....	57,856	56,618	1,238
Charges and services.....	689,686	641,476	48,210
Capital purchases.....	219,065	195,505	23,560
Total expenditures.....	2,919,107	2,776,235	142,872
Excess (Deficiency) of revenues over (under) expenditures.....	(551,107)	(223,243)	327,864
Other financing sources (uses):			
Transfers in.....	5,000	0	(5,000)
Total other financing sources (uses)	5,000	0	(5,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	(546,107)	(223,243)	322,864
Fund balance, January 1.....	1,735,456	1,735,456	0
Prior year encumbrances appropriated.....	74,607	74,607	0
Fund balance, December 31.....	\$1,263,956	\$1,586,820	\$322,864

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 AT-RISK YOUTH SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$57,560	\$12,190	(\$45,370)
Total revenues.....	57,560	12,190	(45,370)
Expenditures:			
Current:			
Personal services.....	52,651	10,911	41,740
Charges and services.....	5,349	0	5,349
Total expenditures.....	58,000	10,911	47,089
Excess (Deficiency) of revenues over (under) expenditures.....	(440)	1,279	1,719
Fund balance, January 1.....	440	440	0
Fund balance, December 31.....	\$0	\$1,719	\$1,719

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 COMMUNITY CORRECTIONS SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$109,340	\$109,340	\$0
Miscellaneous revenue.....	2,820	1,902	(918)
Total revenues.....	112,160	111,242	(918)
Expenditures:			
Current:			
Personal services.....	48,688	47,966	722
Materials and supplies.....	3,612	3,592	20
Charges and services.....	59,610	56,870	2,740
Capital purchases.....	250	0	250
Total expenditures.....	112,160	108,428	3,732
Excess (Deficiency) of revenues over (under) expenditures.....	0	2,814	2,814
<i>Fund balance, January 1.....</i>	<i>6,591</i>	<i>6,591</i>	<i>0</i>
Fund balance, December 31.....	\$6,591	\$9,405	\$2,814

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 JUVENILE CRIME PREVENTION SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$44,924	\$40,651	(\$4,273)
Total revenues.....	44,924	40,651	(4,273)
Expenditures:			
Current:			
Personal services.....	47,499	28,055	19,444
Charges and services.....	6,895	6,895	0
Total expenditures.....	54,394	34,950	19,444
Excess (Deficiency) of revenues over (under) expenditures.....	(9,470)	5,701	15,171
Fund balance, January 1.....	9,470	9,470	0
Fund balance, December 31.....	\$0	\$15,171	\$15,171

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 OHIO LOCAL LAW ENFORCEMENT SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$10,400	\$10,000	(\$400)
Investment revenue.....	0	105	105
Total revenues.....	10,400	10,105	(295)
Expenditures:			
Current:			
Personal services.....	10,789	10,381	408
Total expenditures.....	10,789	10,381	408
Excess (Deficiency) of revenues over (under) expenditures.....	(389)	(276)	113
Fund balance, January 1.....	389	389	0
Fund balance, December 31.....	\$0	\$113	\$113

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 HUMAN SERVICES SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$4,746,622	\$5,291,826	\$545,204
Miscellaneous revenue.....	1,179,163	959,803	(219,360)
Total revenues.....	5,925,785	6,251,629	325,844
Expenditures:			
Current:			
Personal services.....	2,977,500	2,708,941	268,559
Materials and supplies.....	112,200	103,152	9,048
Charges and services.....	3,113,619	2,641,987	471,632
Capital purchases.....	290,000	257,960	32,040
Total expenditures.....	6,493,319	5,712,040	781,279
Excess (Deficiency) of revenues over (under) expenditures.....	(567,534)	539,589	1,107,123
Fund balance, January 1.....	409,534	409,534	0
Prior year encumbrances appropriated.....	158,000	158,000	0
Fund balance, December 31.....	\$0	\$1,107,123	\$1,107,123

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 CHILD SUPPORT SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$160,000	\$171,743	\$11,743
Intergovernmental revenue.....	667,000	877,122	210,122
Miscellaneous revenue.....	10,000	14,239	4,239
Total revenues.....	837,000	1,063,104	226,104
Expenditures:			
Current:			
Personal services.....	798,000	745,486	52,514
Materials and supplies.....	19,888	4,741	15,147
Charges and services.....	575,245	457,917	117,328
Capital purchases.....	15,000	5,183	9,817
Total expenditures.....	1,408,133	1,213,327	194,806
Excess (Deficiency) of revenues over (under) expenditures.....	(571,133)	(150,223)	420,910
Fund balance, January 1.....	546,888	546,888	0
Prior year encumbrances appropriated.....	24,245	24,245	0
Fund balance, December 31.....	\$0	\$420,910	\$420,910

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 PROBATION SERVICES SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$8,400	\$3,337	(\$5,063)
Miscellaneous revenue.....	0	1,248	\$1,248
Total revenues.....	8,400	4,585	(3,815)
Expenditures:			
Current:			
Materials and supplies.....	1,500	627	873
Charges and services.....	1,200	130	1,070
Capital purchases.....	5,700	0	5,700
Total expenditures.....	8,400	757	7,643
Excess (Deficiency) of revenues over (under) expenditures.....	0	3,828	3,828
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$3,828	\$3,828

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 JUVENILE ACCOUNTABILITY INCENTIVE SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$16,330	\$21,330	\$5,000
Miscellaneous revenue.....	5,000	0	(\$5,000)
Total revenues.....	21,330	21,330	0
Expenditures:			
Current:			
Materials and supplies.....	20,071	19,813	258
Charges and services.....	1,259	1,259	0
Total expenditures.....	21,330	21,072	258
Excess (Deficiency) of revenues over (under) expenditures.....	0	258	258
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$258	\$258

HURON COUNTY, OHIO
 SCHEDULE 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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$360,000	\$379,292	\$19,292
Miscellaneous revenue.....	98,600	77,891	(20,709)
Total revenues.....	458,600	457,183	(1,417)
Expenditures:			
Current:			
Personal services.....	240,804	235,282	5,522
Materials and supplies.....	4,500	4,302	198
Charges and services.....	240,702	212,399	28,303
Capital purchases.....	1,500	156	1,344
Total expenditures.....	487,506	452,139	35,367
Excess (Deficiency) of revenues over (under) expenditures.....	(28,906)	5,044	33,950
Fund balance, January 1.....	28,906	28,906	0
Fund balance, December 31.....	\$0	\$33,950	\$33,950

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 JUVENILE COURT SECURITY SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$26,892	\$26,892	\$0
Total revenues.....	26,892	26,892	0
Expenditures:			
Current:			
Capital purchases.....	26,892	26,892	0
Total expenditures.....	26,892	26,892	0
Excess (Deficiency) of revenues over (under) expenditures.....	0	0	0
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$0	\$0

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 COMMON PLEAS COURT SECURITY SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$28,935	\$30,420	\$1,485
Total revenues.....	28,935	30,420	1,485
Expenditures:			
Current:			
Capital purchases.....	28,935	28,935	0
Total expenditures.....	28,935	28,935	0
Excess (Deficiency) of revenues over (under) expenditures.....	0	1,485	1,485
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$1,485	\$1,485

HURON COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE LICENSE SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$140,000	\$148,814	\$8,814
Charges for services.....	50,000	166,477	116,477
Licenses and permits.....	10,000	0	(10,000)
Fines and forfeitures.....	30,000	49,590	19,590
Intergovernmental revenue.....	3,080,000	3,255,759	175,759
Investment earnings.....	60,000	47,949	(12,051)
Miscellaneous revenue.....	313,000	159,670	(153,330)
Total revenues.....	3,683,000	3,828,259	145,259
Expenditures:			
Current:			
Personal services.....	1,709,000	1,614,229	94,771
Materials and supplies.....	648,325	611,623	36,702
Charges and services.....	1,752,274	1,539,352	212,922
Capital purchases.....	244,195	199,084	45,111
Total expenditures.....	4,353,794	3,964,288	389,506
Excess (Deficiency) of revenues over (under) expenditures.....	(670,794)	(136,029)	534,765
Fund balance, January 1.....	1,279,512	1,279,512	0
Prior year encumbrances appropriated.....	190,793	190,793	0
Fund balance, December 31.....	\$799,511	\$1,334,276	\$534,765

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 RECORDERS EQUIPMENT SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$50,000	\$60,463	\$10,463
Total revenues.....	50,000	60,463	10,463
Expenditures:			
Current:			
Capital purchases.....	124,338	93,387	30,951
Total expenditures.....	124,338	93,387	30,951
Excess (Deficiency) of revenues over (under) expenditures.....	(74,338)	(32,924)	41,414
Fund balance, January 1.....	74,338	74,338	0
Fund balance, December 31.....	\$0	\$41,414	\$41,414

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 TITLE DEPARTMENT SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$197,000	\$228,415	\$31,415
Investment earnings.....	3,000	3,393	393
Total revenues.....	200,000	231,808	31,808
Expenditures:			
Current:			
Personal services.....	158,010	146,364	11,646
Materials and supplies.....	5,405	5,400	5
Charges and services.....	15,750	12,903	2,847
Capital purchases.....	5,000	1,599	3,401
Total expenditures.....	184,165	166,266	17,899
Excess (Deficiency) of revenues over (under) expenditures.....	15,835	65,542	49,707
Other financing sources (uses).....			
Transfers out.....	(119,000)	(34,000)	85,000
Total other financing sources (uses)	(119,000)	(34,000)	85,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	(103,165)	31,542	134,707
Fund balance, January 1.....	158,158	158,158	0
Fund balance, December 31.....	\$54,993	\$189,700	\$134,707

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 JUVENILE COURT COMPUTER SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$35,174	\$33,748	(\$1,426)
Total revenues.....	35,174	33,748	(1,426)
Expenditures:			
Current:			
Charges and services.....	52,000	26,500	25,500
Total expenditures.....	52,000	26,500	25,500
Excess (Deficiency) of revenues over (under) expenditures.....	(16,826)	7,248	24,074
Fund balance, January 1.....	16,826	16,826	0
Fund balance, December 31.....	\$0	\$24,074	\$24,074

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 CLERK OF COURT COMPUTER SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$13,000	\$14,360	\$1,360
Total revenues.....	13,000	14,360	1,360
Expenditures:			
Current:			
Charges and services.....	20,027	15,281	4,746
Total expenditures.....	20,027	15,281	4,746
Excess (Deficiency) of revenues over (under) expenditures.....	(7,027)	(921)	6,106
Fund balance, January 1.....	6,827	6,827	0
Prior year encumbrances appropriated...	200	200	
Fund balance, December 31.....	\$0	\$6,106	\$6,106

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 JUVENILE INDIGENT DRIVERS ALCOHOL TREATMENT
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$525	\$225	(\$300)
Total revenues.....	525	225	(300)
Current:			
Charges and services.....	1,200	0	1,200
Total expenditures.....	1,200	0	1,200
Excess (Deficiency) of revenues over (under) expenditures.....	(675)	225	900
Fund balance, January 1.....	675	675	0
Fund balance, December 31.....	\$0	\$900	\$900

HURON COUNTY, OHIO
 SCHEDULE 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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$120,312	\$313,331	\$193,019
Total revenues.....	120,312	313,331	193,019
Current:			
Personal services.....	131,900	105,756	26,144
Charges and services.....	135,000	112,019	22,981
Capital outlay.....	5,000	0	5,000
Total expenditures.....	271,900	217,775	54,125
 Excess (Deficiency) of revenues over (under) expenditures.....	 (151,588)	 95,556	 247,144
Fund balance, January 1.....	331,688	331,688	0
Fund balance, December 31.....	\$180,100	\$427,244	\$247,144

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 COMMON PLEAS COURT COMPUTERIZATION
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$2,040	\$2,307	\$267
Total revenues.....	2,040	2,307	267
Expenditures:			
Charges and services.....	4,096	4,096	0
Total expenditures.....	4,096	4,096	0
Excess (Deficiency) of revenues over (under) expenditures.....	(2,056)	(1,789)	267
Fund balance, January 1.....	4,251	4,251	0
Fund balance, December 31.....	\$2,195	\$2,462	\$267

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 TB LEVY SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Miscellaneous revenue.....	\$0	\$963	\$963
Total revenues.....	0	963	963
Expenditures:			
Current:			
Charges and services.....	30,051	29,721	330
Total expenditures.....	30,051	29,721	330
Excess (Deficiency) of revenues over (under) expenditures.....	(30,051)	(28,758)	1,293
Fund balance, January 1.....	30,051	30,051	0
Fund balance, December 31.....	\$0	\$1,293	\$1,293

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 CHILDREN SERVICES SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$429,281	\$437,054	\$7,773
Miscellaneous revenue.....	1,189,060	1,230,711	41,651
Total revenues.....	1,618,341	1,667,765	49,424
Expenditures:			
Current:			
Charges and services.....	1,931,958	1,706,384	225,574
Total expenditures.....	1,931,958	1,706,384	225,574
Excess (Deficiency) of revenues over (under) expenditures.....	(313,617)	(38,619)	274,998
Fund balance, January 1.....	203,617	203,617	0
Prior year encumbrances appropriated.....	110,000	110,000	0
Fund balance, December 31.....	\$0	\$274,998	\$274,998

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 MARRIAGE LICENSE SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for Services.....	\$18,000	\$20,304	\$2,304
Total revenues.....	18,000	20,304	2,304
Expenditures:			
Current:			
Charges and services.....	28,762	19,875	8,887
Total expenditures.....	28,762	19,875	8,887
Excess (Deficiency) of revenues over (under) expenditures.....	(10,762)	429	11,191
Fund balance, January 1.....	10,762	10,762	0
Fund balance, December 31.....	\$0	\$11,191	\$11,191

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 C.O.P.S. SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	805	805	0
Total expenditures.....	805	805	0
Excess (Deficiency) of revenues over (under) expenditures.....	(805)	(805)	0
Fund balance, January 1.....	805	805	0
Fund balance, December 31.....	\$0	\$0	\$0

HURON COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
DITCH MAINTENANCE SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special assessments.....	\$75,858	\$75,936	\$78
Miscellaneous revenue.....	4,000	80	(3,920)
Total revenues.....	79,858	76,016	(3,842)
Expenditures:			
Current:			
Personal services.....	41,650	37,855	3,795
Materials and supplies.....	6,000	3,450	2,550
Charges and services.....	49,000	36,034	12,966
Total expenditures.....	96,650	77,339	19,311
Excess (Deficiency) of revenues over (under) expenditures.....	(16,792)	(1,323)	15,469
Fund balance, January 1.....	30,033	30,033	0
Fund balance, December 31.....	\$13,241	\$28,710	\$15,469

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 TITLE I SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$18,000	\$16,685	(\$1,315)
Total revenues.....	18,000	16,685	(1,315)
Expenditures:			
Current:			
Personal services.....	18,700	15,826	2,874
Charges and services.....	300	0	300
Total expenditures.....	19,000	15,826	3,174
Excess (Deficiency) of revenues over (under) expenditures.....	(1,000)	859	1,859
Other financing sources (uses):			
Transfers in.....	10,000	0	(10,000)
Transfers out.....	(9,000)	0	9,000
Total other financing sources (uses)	1,000	0	(1,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	0	859	859
Fund balance, January 1.....	10,370	10,370	0
Fund balance, December 31.....	\$10,370	\$11,229	\$859

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 HURON COUNTY BLOCK GRANT SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$272,098	\$205,642	(\$66,456)
Total revenues.....	272,098	205,642	(66,456)
Expenditures:			
Current:			
Charges and services.....	276,489	206,159	70,330
Total expenditures.....	276,489	206,159	70,330
Excess (Deficiency) of revenues over (under) expenditures.....	(4,391)	(517)	3,874
Fund balance, January 1.....	4,391	4,391	0
Fund balance, December 31.....	\$0	\$3,874	\$3,874

HURON COUNTY, OHIO
 SCHEDULE 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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Investment revenue.....	\$18,166	\$6,159	(\$12,007)
Miscellaneous revenue.....	89,563	157,610	68,047
Total revenues.....	107,729	163,769	56,040
Expenditures:			
Current:			
Charges and services.....	319,000	311,941	7,059
Total expenditures.....	319,000	311,941	7,059
Excess (Deficiency) of revenues over (under) expenditures.....	(211,271)	(148,172)	63,099
Fund balance, January 1.....	258,358	258,358	0
Fund balance, December 31.....	\$47,087	\$110,186	\$63,099

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 FEDERAL AIRPORT MASTER PLAN
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	\$124	\$0	\$124
Total expenditures.....	124	0	124
Excess (Deficiency) of revenues over (under) expenditures.....	(124)	0	124
Fund balance, January 1.....	124	124	0
Fund balance, December 31.....	\$0	\$124	\$124

HURON COUNTY, OHIO
 SCHEDULE 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, 1989

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$26,000	\$30,263	\$4,263
Miscellaneous revenue.....	10,000	10,472	472
Total revenues.....	36,000	40,735	4,735
Expenditures:			
<i>Current:</i>			
Personal services.....	16,528	16,227	301
Charges and services.....	19,000	1,385	17,615
Total expenditures.....	35,528	17,612	17,916
Excess (Deficiency) of revenues over (under) expenditures.....	472	23,123	22,651
Fund balance, January 1.....	83,876	83,876	0
Fund balance, December 31.....	\$84,348	\$106,999	\$22,651

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 RECYCLE OHIO 1998 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$11,320	\$11,179	(\$141)
Total revenues.....	11,320	11,179	(141)
Expenditures:			
Current:			
Charges and services.....	16,938	12,379	4,559
Total expenditures.....	16,938	12,379	4,559
Excess (Deficiency) of revenues over (under) expenditures.....	(5,618)	(1,200)	4,418
Fund balance, January 1.....	5,618	5,618	0
Fund balance, December 31.....	\$0	\$4,418	\$4,418

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 RECYCLE OHIO 1997 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	7,220	0	7,220
Total expenditures.....	7,220	0	7,220
Excess (Deficiency) of revenues over (under) expenditures.....	(7,220)	0	7,220
Fund balance, January 1.....	7,220	7,220	0
Fund balance, December 31.....	\$0	\$7,220	\$7,220

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 MUNY ROAD SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$165,000	\$173,334	\$8,334
Total revenues.....	165,000	173,334	8,334
Expenditures:			
Current:			
Charges and services.....	583,201	144,491	438,710
Total expenditures.....	583,201	144,491	438,710
Excess (Deficiency) of revenues over (under) expenditures.....	(418,201)	28,843	447,044
Fund balance, January 1.....	418,201	418,201	0
Fund balance, December 31.....	\$0	\$447,044	\$447,044

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 RECYCLE OHIO 1999 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$62,650	\$45,280	(\$17,370)
Total revenues.....	62,650	45,280	(17,370)
Expenditures:			
Current:			
Charges and services.....	62,650	42,881	19,769
Total expenditures.....	62,650	42,881	19,769
Excess (Deficiency) of revenues over (under) expenditures.....	0	2,399	2,399
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$2,399	\$2,399

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 BEING SAFE SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	248	248	0
Total expenditures.....	248	248	0
Excess (Deficiency) of revenues over (under) expenditures.....	(248)	(248)	0
Fund balance, January 1.....	248	248	0
Fund balance, December 31.....	\$0	\$0	\$0

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 VICTIMS ASSISTANCE SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Infergovernmental revenue.....	\$55,279	\$56,284	\$1,005
Miscellaneous revenue.....	17,229	5,383	(11,846)
Total revenues.....	72,508	61,667	(10,841)
Expenditures:			
Current:			
Personal services.....	61,577	54,291	7,286
Materials and supplies.....	2,820	1,635	1,185
Charges and services.....	13,501	2,675	10,826
Capital outlay.....	2,600	51	2,549
Total expenditures.....	80,498	58,652	21,846
Excess (Deficiency) of revenues over (under) expenditures.....	(7,990)	3,015	11,005
Fund balance, January 1.....	7,990	7,990	0
Fund balance, December 31.....	\$0	\$11,005	\$11,005

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 911 EMERGENCY EQUIPMENT SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$10,000	\$10,000	\$0
Total revenues.....	10,000	10,000	0
Expenditures:			
Current:			
Charges and services.....	40,000	0	40,000
Total expenditures.....	40,000	0	40,000
Excess (Deficiency) of revenues over (under) expenditures.....	(30,000)	10,000	40,000
Fund balance, January 1.....	30,000	30,000	0
Fund balance, December 31.....	\$0	\$40,000	\$40,000

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 MRDD RESIDENTIAL SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$230,000	\$207,026	(\$22,974)
Total revenues.....	230,000	207,026	(22,974)
Expenditures:			
Current:			
Charges and services.....	340,000	232,769	107,231
Total expenditures.....	340,000	232,769	107,231
Excess (Deficiency) of revenues over (under) expenditures.....	(110,000)	(25,743)	84,257
Fund balance, January 1.....	92,049	92,049	0
Prior year encumbrances appropriated.....	40,000	40,000	0
Fund balance, December 31.....	\$22,049	\$106,306	\$84,257

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 SENIOR SERVICES CENTER SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$243,000	\$241,073	(\$1,927)
Intergovernmental revenue.....	23,000	23,834	834
Total revenues.....	266,000	264,907	(1,093)
Expenditures:			
Current:			
Charges and services.....	266,000	264,907	1,093
Total expenditures.....	266,000	264,907	1,093
<i>Excess (Deficiency) of revenues over (under) expenditures.....</i>	0	0	0
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$0	\$0

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 COMPREHENSIVE HOUSING SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Miscellaneous revenue.....	\$0	\$43,377	\$43,377
Total revenues.....	0	43,377	43,377
Expenditures:			
Current:			
Personal services.....	7,653	7,653	0
Charges and services.....	38,447	31,745	6,702
Total expenditures.....	46,100	39,398	6,702
Excess (Deficiency) of revenues over (under) expenditures.....	(46,100)	3,979	50,079
Fund balance, January 1.....	46,100	46,100	0
Fund balance, December 31.....	\$0	\$50,079	\$50,079

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 G.U.I.D.E. SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	2,711	2,711	0
Total expenditures.....	2,711	2,711	0
Excess (Deficiency) of revenues over (under) expenditures.....	(2,711)	(2,711)	0
Fund balance, January 1.....	2,711	2,711	0
Fund balance, December 31.....	\$0	\$0	\$0

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 OHIO COORDINATION PROGRAM SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$79,747	\$79,747	\$0
Total revenues.....	79,747	79,747	0
Expenditures:			
Current:			
Charges and services.....	79,747	79,747	0
Total expenditures.....	79,747	79,747	0
Excess (Deficiency) of revenues over (under) expenditures.....	0	0	0
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$0	\$0

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 LOCAL EMERGENCY PLANNING
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$14,000	\$23,162	\$9,162
Miscellaneous revenue.....	2,000	500	(1,500)
Total revenues.....	16,000	23,662	7,662
Expenditures:			
Current:			
Charges and services.....	27,580	16,929	10,651
Total expenditures.....	27,580	16,929	10,651
Excess (Deficiency) of revenues over (under) expenditures.....	(11,580)	6,733	18,313
Fund balance, January 1.....	17,631	17,631	0
Prior year encumbrances appropriated.....	80	80	0
Fund balance, December 31.....	\$6,131	\$24,444	\$18,313

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 FLOOD RELIEF 1998 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	115,674	115,674	0
Total expenditures.....	115,674	115,674	0
Excess (Deficiency) of revenues over (under) expenditures.....	(115,674)	(115,674)	0
Fund balance, January 1.....	115,674	115,674	0
Fund balance, December 31.....	\$0	\$0	\$0

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 EMA HAZMAT SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$15,608	\$15,606	(\$2)
Miscellaneous revenue.....	2,000	8,297	6,297
Total revenues.....	17,608	23,903	6,295
Expenditures:			
Current:			
Materials and supplies.....	8,000	1,545	6,455
Capital outlay.....	15,000	9,787	5,213
Total expenditures.....	23,000	11,332	11,668
Excess (Deficiency) of revenues over (under) expenditures.....	(5,392)	12,571	17,963
Fund balance, January 1.....	24,268	24,268	0
Fund balance, December 31.....	\$18,876	\$36,839	\$17,963

**HURON COUNTY, OHIO
DEBT SERVICE FUND
DECEMBER 31, 1999**

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.

Human Services Bond Retirement - To account for debt service payments related to the Human Services Building for the operations of the Human Services and Child Support Enforcement Agencies.

MRTC Bond #2 - To account for debt service payments related to the Christie Lane School for the Mentally Retarded general obligation debt.

Jail Bond Retirement - To account for debt service payments related to the Huron County Jail facility.

HURON COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL DEBT SERVICE FUNDS
 DECEMBER 31, 1999

	Human Services Bond Retirement	MRTC B/R #2	Jail Bond Retirement	Total
Assets:				
Pooled cash and investments.....	\$0	\$0	\$0	\$0
Taxes receivable.....	0	0	0	0
Total assets.....	\$0	\$0	\$0	\$0
Liabilities:				
Deferred revenue.....	\$0	\$0	\$0	\$0
Total liabilities.....	0	0	0	0
Fund Balances:				
Reserved-				
Reserved for debt service.....	0	0	0	0
Total fund balance	0	0	0	0
Total liabilities and fund balances.....	\$0	\$0	\$0	\$0

HURON COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 ALL DEBT SERVICE FUNDS
 YEAR ENDED DECEMBER 31, 1999

	Human Services Bond Retirement	MRTC B/R #2	Jail Bond Retirement	Total
Revenues:				
Intergovernmental revenue.....	\$349,473	\$0	\$0	\$349,473
Total revenue.....	349,473	0	0	349,473
Expenditures:				
Principal retirement.....	90,000	0	170,000	260,000
Interest and fiscal charges.....	259,473	0	238,175	497,648
Total expenditures.....	349,473	0	408,175	757,648
Excess (deficiency) of revenues over (under) expenditures.....	0	0	(408,175)	(408,175)
Other financing (uses):				
Operating transfers in.....	0	0	408,175	408,175
Operating transfers (out).....	0	(11,604)	0	(11,604)
Total other sources.....	0	(11,604)	408,175	396,571
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	0	(11,604)	0	(11,604)
Fund balance, January 1.....	0	11,604	0	11,604
Fund balance, December 31.....	\$0	\$0	\$0	\$0

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 HUMAN SERVICES BOND RETIREMENT
 DEBT SERVICE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$349,473	\$349,473	\$0
Total revenue.....	349,473	349,473	0
Expenditures:			
Debt service:			
Principal retirement.....	90,000	90,000	0
Interest and fiscal charges.....	259,473	259,473	0
Total expenditures.....	349,473	349,473	0
Excess (Deficiency) of revenues over (under) expenditures.....	0	0	0
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$0	\$0

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 MRTC B/R #2
 DEBT SERVICE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Charges and services.....	11,604	11,604	0
Total expenditures.....	11,604	11,604	0
Excess (Deficiency) of revenues over (under) expenditures.....	(11,604)	(11,604)	0
Fund balance, January 1.....	11,604	11,604	0
Fund balance, December 31.....	\$0	\$0	\$0

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 JAIL BOND RETIREMENT
 DEBT SERVICE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Debt service:			
Principal retirement.....	170,000	170,000	0
Interest and fiscal charges.....	238,175	238,175	0
Total expenditures.....	408,175	408,175	0
Excess (Deficiency) of revenues over (under) expenditures.....	(408,175)	(408,175)	0
Other financing sources (uses).....			
Transfers in.....	408,175	408,175	0
Total other financing sources (uses)	408,175	408,175	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	0	0	0
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$0	\$0

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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	349,473	349,473	0
Total revenue.....	349,473	349,473	0
Expenditures:			
Debt service:			
Principal retirement.....	260,000	260,000	0
Interest and fiscal charges.....	497,648	497,648	0
Charges and services.....	11,604	11,604	0
Total expenditures.....	769,252	769,252	0
Excess (Deficiency) of revenues over (under) expenditures.....	(419,779)	(419,779)	0
Other financing sources (uses):			
Transfers in.....	408,175	408,175	0
Total other financing sources (uses)	408,175	408,175	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	(11,604)	(11,604)	0
Fund balance, January 1.....	11,604	11,604	0
Fund balance, December 31.....	\$0	\$0	\$0

**HURON COUNTY, OHIO
CAPITAL PROJECTS FUNDS
DECEMBER 31, 1999**

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:

Section Line Road 30 Overpass – To account for construction of a new railroad overpass on a County Road.

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

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

Jail Construction Fund - To account for construction costs related to the construction of a new Huron County Jail.

HURON COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECTS FUNDS
 DECEMBER 31, 1999

	Section Line 30 Overpass	MRDD Construction	Permanent Improvement	Jail Construction	Total
Assets:					
Pooled cash and investments.....	\$902,281	\$202,964	\$612,112	\$702	\$1,718,059
Total assets.....	\$902,281	\$202,964	\$612,112	\$702	\$1,718,059
Liabilities:					
Accounts payable.....	\$226,076	\$56,849	\$500,000	\$0	\$782,925
Total liabilities.....	226,076	56,849	500,000	0	\$782,925
Fund Balances:					
Reserved for encumbrances.....	0	110,000	0	0	\$110,000
Unreserved-					
Undesignated	676,205	36,115	112,112	702	\$825,134
Total fund balance	676,205	146,115	112,112	702	\$935,134
Total liabilities and fund balances.....	\$902,281	\$202,964	\$612,112	\$702	\$1,718,059

HURON COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 ALL CAPITAL PROJECTS FUNDS
 YEAR ENDED DECEMBER 31, 1999

	Section Line 30 Overpass	MRDD Construction	Permanent Improvement	Jail Construction	Total
Revenues:					
Charges for services.....	\$0	\$0	\$10,126	\$0	\$10,126
Intergovernmental revenue.....	225,000	186,604	0	0	\$411,604
Miscellaneous revenue.....	750,000	0	46,738	0	\$796,738
Total revenue.....	975,000	186,604	56,864	0	\$1,218,468
Expenditures:					
Capital outlay.....	298,795	64,751	1,000,000	1,478	\$1,365,024
Total expenditures.....	298,795	64,751	1,000,000	1,478	\$1,365,024
Excess (deficiency) of revenues over (under) expenditures.....	676,205	121,853	(943,136)	(1,478)	(\$146,556)
Operating transfers in.....	0	0	448,202	0	\$448,202
Operating transfers (out).....	0	(56,849)	0	0	(\$56,849)
Total other sources.....	0	(56,849)	448,202	0	\$391,353
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	676,205	65,004	(494,934)	(1,478)	\$244,797
Fund balance, January 1.....	0	81,111	607,046	2,180	\$690,337
Fund balance, December 31.....	\$676,205	\$146,115	\$112,112	- \$702	\$935,134

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 SECTION LINE 30 OVERPASS
 CAPITAL PROJECT FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenue:			
Charges for services.....	\$500,000	\$500,000	\$0
Intergovernmental revenue.....	225,000	225,000	0
Miscellaneous revenue.....	250,000	250,000	0
Total revenue.....	975,000	975,000	0
Expenditures:			
Capital outlay.....	975,000	74,593	900,407
Total expenditures.....	975,000	74,593	900,407
Excess (Deficiency) of revenues over (under) expenditures.....	0	900,407	900,407
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$900,407	\$900,407

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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenue:			
Intergovernmental revenue.....	\$186,604	\$186,604	\$0
Total revenue.....	186,604	186,604	0
Expenditures:			
Capital outlay.....	261,565	174,751	86,814
Total expenditures.....	261,565	174,751	86,814
Excess (Deficiency) of revenues over (under) expenditures.....	(74,961)	11,853	86,814
Fund balance, January 1.....	66,150	66,150	0
Prior year encumbrances appropriated...	14,961	14,961	0
Fund balance, December 31.....	\$6,150	\$92,964	\$86,814

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, 1989

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenue:			
Charges for services.....	\$11,000	\$79,199	\$68,199
Miscellaneous.....	0	46,738	46,738
Total revenue.....	11,000	125,937	114,937
Expenditures:			
Capital outlay.....	618,046	500,000	118,046
Total expenditures.....	618,046	500,000	118,046
Excess (Deficiency) of revenues over (under) expenditures.....	(607,046)	(374,063)	232,983
Other financing sources:			
Transfers in.....	0	379,129	379,129
Total other financing sources.....	0	379,129	379,129
Excess of revenues and other financ- ing sources over expenditures and other uses.....	(607,046)	5,066	612,112
Fund balance, January 1.....	607,046	607,046	0
Fund balance, December 31.....	\$0	\$612,112	\$612,112

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 JAIL CONSTRUCTION
 CAPITAL PROJECT FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Capital outlay.....	2,180	1,478	702
Total expenditures.....	2,180	1,478	702
Excess (Deficiency) of revenues over (under) expenditures.....	(2,180)	(1,478)	702
Fund balance, January 1.....	2,180	2,180	0
Fund balance, December 31.....	\$0	\$702	\$702

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 ALL CAPITAL PROJECT FUNDS
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Charges for services.....	\$11,000	\$79,199	\$68,199
Intergovernmental revenue.....	411,604	411,604	0
Miscellaneous revenue.....	750,000	796,738	46,738
	1,172,604	1,287,541	114,937
Expenditures:			
Capital outlay.....	1,856,791	750,822	1,105,969
	1,856,791	750,822	1,105,969
Excess (Deficiency) of revenues over (under) expenditures.....	(684,187)	536,719	1,220,906
Other financing sources:			
Transfers in.....	0	379,129	379,129
	0	379,129	379,129
Excess of revenues and other financ- ing sources over expenditures and other uses.....	(684,187)	915,848	1,600,035
Fund balance, January 1.....	675,376	675,376	0
Prior year encumbrances appropriated...	14,961	14,961	0
	\$6,150	\$1,606,185	\$1,600,035
	\$6,150	\$1,606,185	\$1,600,035

**HURON COUNTY, OHIO
LANDFILL ENTERPRISE FUND
DECEMBER 31, 1999**

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 REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
(NON-GAAP BUDGETARY BASIS)
ALL LANDFILL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$2,056,620	\$1,926,011	(\$130,609)
Intergovernmental revenue.....	307,025	0	(307,025)
Miscellaneous revenue.....	4,345,533	1,696,900	(2,648,633)
Total revenues.....	6,709,178	3,622,911	(3,086,267)
Expenditures:			
Current:			
Personal services.....	424,845	391,569	33,276
Contractual Services.....	5,598,811	2,480,947	3,117,864
Material & Supplies.....	39,099	34,533	4,566
Miscellaneous Purchases.....	706,035	605,140	100,895
Debt service:			
Principal retirement.....	270,000	270,000	0
Interest and fiscal charges.....	189,113	189,053	60
Total expenditures.....	7,227,903	3,971,242	3,256,661
Excess (Deficiency) of revenues over (under) expenditures.....	(518,725)	(348,331)	170,394
Other financing sources (uses):			
Proceeds of notes.....	80,000	124,940	44,940
Operating transfers in.....	377,713	624,435	246,722
Operating transfers (out).....	(179,253)	(179,253)	0
Total other financing sources (uses)	278,460	570,122	291,662
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	(240,265)	221,791	462,056
Fund balance, January 1.....	1,029,948	1,029,948	0
Prior year encumbrances appropriated.....	9,549	9,549	0
Fund balance, December 31.....	\$799,232	\$1,261,288	\$462,056

**HURON COUNTY, OHIO
INTERNAL SERVICE FUNDS
DECEMBER 31, 1999**

INTERNAL SERVICE FUNDS - Internal Service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis. The following are the Internal Service funds, which Huron County operates:

Liability Insurance Retention - To account for claims and administration of liability insurance for County departments. The departments are billed based on the cost of prior insurance policies.

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

HURON COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL INTERNAL SERVICE FUNDS
 DECEMBER 31, 1999

	Liability Insurance Retention	Health Insurance	Total
Assets:			
Pooled cash and investments.....	\$215	\$497,942	\$498,157
Accounts receivable.....	0	1,928	1,928
Total assets.....	\$215	\$499,870	\$500,085
Liabilities:			
Accounts payable - medical claims	\$0	\$24,511	\$24,511
Total liabilities.....	0	24,511	24,511
Fund equity:			
Retained earnings:			
Unreserved.....	215	475,359	475,574
Total Fund equity.....	215	475,359	475,574
Total liabilities and Fund equity.....	\$215	\$499,870	\$500,085

HURON COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 ALL INTERNAL SERVICE FUNDS
 YEAR ENDED DECEMBER 31, 1999

	Liability Insurance Retention	Health Insurance	Total
Operating revenues:			
Charges for services.....	\$0	\$2,164,142	\$2,164,142
Total operating revenues.....	0	2,164,142	2,164,142
Operating expenses:			
Contractual services.....	88,426	1,637,856	1,726,282
Total operating expenses.....	88,426	1,637,856	1,726,282
Operating income (loss).....	(88,426)	526,286	437,860
Nonoperating revenues (expenses):			
Interest revenue.....	0	10,417	10,417
Total nonoperating revenues (expenses).....	0	10,417	10,417
Net income.....	(88,426)	536,703	448,277
Retained earnings at January 1.....	88,641	(61,344)	27,297
Retained earnings at December 31	<u>\$215</u>	<u>\$475,359</u>	<u>\$475,574</u>

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 ALL INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECMEBER 31, 1999

	Liability Insurance Retention	Health Insurance	Total
Cash flows from operating activities:			
Cash received from charges for services.....	\$0	\$2,164,142	\$2,164,142
Cash payments for contractual services.....	0	(1,927,625)	(1,927,625)
Net cash provided by (used in) operating activities.....	0	236,517	236,517
Cash flows from investing activities:			
Interest on cash equivalents.....	0	10,417	10,417
Net increase (decrease) in cash and cash equivalents..	0	246,934	246,934
Cash and cash equivalents at beginning of year.....	215	251,008	251,223
Cash and cash equivalents at end of year.....	\$215	\$497,942	\$498,157

(continued)

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS - CONTINUED
 ALL INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Liability Insurance	Health	Total
Reconciliation of operating income to net cash used in operating activities:			
Operating income (loss).....	(\$88,426)	\$526,286	\$437,860
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Changes in assets and liabilities:			
Decrease in accounts receivable.....	(1,928)	0	(1,928)
Increase in prepayments.....	88,426	0	88,426
Decrease in accounts payable.....	0	0	0
Net cash provided by (used in) operating activities.....	(\$1,928)	\$526,286	\$524,358

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 LIABILITY INSURANCE INTERNAL SERVICE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Miscellaneous revenue.....	\$0	\$0	\$0
Total revenues.....	0	0	0
Expenditures:			
Current:			
Miscellaneous Purchases.....	215	0	215
Total expenditures.....	215	0	215
Excess (Deficiency) of revenues over (under) expenditures.....	(215)	0	215
Fund balance, January 1.....	215	215	0
Fund balance, December 31.....	\$0	\$215	\$215

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 HEALTH INSURANCE INTERNAL SERVICE FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$2,068,397	\$2,162,214	\$93,817
Investment earnings.....	12,000	10,417	(1,583)
Total revenues.....	2,080,397	2,172,631	92,234
Expenditures:			
Current:			
Contractual services.....	2,327,500	1,925,697	401,803
Total expenditures.....	2,327,500	1,925,697	401,803
Excess (Deficiency) of revenues over (under) expenditures.....	(247,103)	246,934	494,037
 Fund balance, January 1.....	 251,008	 251,008	 0
 Fund balance, December 31.....	 \$3,905	 \$497,942	 \$494,037

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 ALL INTERNAL SERVICE FUNDS
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$2,068,397	\$2,162,214	\$93,817
Investment earnings.....	12,000	10,417	(1,583)
Miscellaneous revenue.....	0	0	0
Total revenues.....	2,080,397	2,172,631	92,234
Expenditures:			
Current:			
Miscellaneous Purchases.....	215	0	215
Contractual Services.....	2,327,500	1,925,697	401,803
Total expenditures.....	2,327,715	1,925,697	402,018
Excess (Deficiency) of revenues over (under) expenditures.....	(247,318)	246,934	494,252
Fund balance, January 1.....	251,223	251,223	0
Fund balance, December 31.....	\$3,905	\$498,157	\$494,252

**HURON COUNTY, OHIO
FIDUCIARY FUNDS
DECEMBER 31, 1999**

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 Expendable Trust funds and Agency funds.

EXPENDABLE TRUST FUNDS - Expendable Trust Funds maintain assets held by Huron County in a trustee capacity for individuals, private organizations, other governmental units and other funds. The following are the Expendable Trust funds that Huron County maintains:

Early Intervention Collaborative - To maintain and account for revenues received through contribution from various public and private agencies for housing for mentally retarded citizens.

MRDD Trust - To maintain and account for revenues received through private donations to benefit Christie Lane School for the mentally retarded.

Harter Trust - To maintain and account for donations and interest on investments to promote the social service offerings and facilities for the mentally retarded.

Children's Trust - To maintain and account for monies received to benefit children's needs in addition to the regular monies spent through Children's Assessment Team.

Commissary Rotary Trust - To maintain and account for monies deposited by prisoners of the jail to be used for their sundry needs as deemed necessary.

Canine Trust - To maintain and account for monies deposited by the Sheriff's Department to be used in the training and other essential needs of the county's dog patrol.

Unclaimed Money - To maintain and account for uncashed warrants. The uncashed warrants are transferred and held in this fund until the entitled party places a legitimate claim or the statute of limitations runs out.

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.

Delinquent Land Sales - To account for the accumulation and disbursement of taxes collected on foreclosed real property in Huron County.

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 drivers 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.

Huron County Airport Authority - To account for revenue received and expenditures made regarding the county's airport facility and operations.

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

Bid Bond Holding – To account for deposits received and repaid for contractors' bids on county construction projects.

Miscellaneous Payroll – To account for payroll deductions made out of the last pay of the year not yet paid to vendors.

Taxing District – To account for monies held in escrow from estate tax payments until estate returns are filed to determine the political subdivision the funds belong to.

HURON COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUND TYPES
 DECEMBER 31, 1999

Expendable Trust Funds

	Early	MRDD	Harter	Children's	Commissary		Unclaimed	Total	Total
	Interv. Coll.				Trust	Trust			
Assets:									
Pooled cash and investments.....	\$4,203	\$22,295	\$3,157	\$1,012	\$82,511	\$2,030	123,001	\$2,187,083	\$2,425,292
Segregated Cash.....	0	0	0	0	0	0	0	783,883	783,883
Taxes receivable.....	0	0	0	0	0	0	0	35,509,082	35,509,082
Accounts receivable.....	0	0	0	0	1,877	1,000	0	6,402,314	6,405,191
Total assets.....	\$4,203	\$22,295	\$3,157	\$1,012	\$84,388	\$3,030	\$123,001	\$44,882,362	\$45,123,448
Liabilities:									
Accounts payable.....	\$1,287	\$390	\$67	\$0	\$1,263	\$0	\$0	\$0	\$3,007
Due to other governments.....	0	0	0	0	0	0	0	35,509,082	35,509,082
Unapportioned monies.....	0	0	0	0	0	0	0	1,806,275	1,806,275
Amounts due to others.....	0	0	0	0	0	0	0	7,566,117	7,566,117
Payroll withholding.....	0	0	0	0	0	0	0	888	888
Total liabilities.....	1,287	390	67	0	1,263	0	0	44,882,362	44,885,369
Fund Balances:									
Reserved for encumbrances.....	17	110	0	0	0	0	0	0	127
Unreserved- Undesignated.....	2,899	21,795	3,090	1,012	83,125	3,030	123,001	0	237,952
Total fund balances.....	2,916	21,905	3,090	1,012	83,125	3,030	123,001	0	238,079
Total liabilities and fund balances....	\$4,203	\$22,295	\$3,157	\$1,012	\$84,388	\$3,030	\$123,001	\$44,882,362	\$45,123,448

HURON COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL EXPENDABLE TRUST FUNDS
 YEAR ENDED DECEMBER 31, 1999

	Early Interv. Coll.	MRDD Trust	Harter Trust	Children's Trust	Commissary Rotary Trust	Canine Trust	Unclaimed Money	Total
Revenues:								
Charges for services.....	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$1,000
Intergovernmental revenue.....	2,817	0	0	0	0	0	0	2,817
Investment income.....	183	0	0	0	0	0	0	183
Miscellaneous revenue.....	15,135	13,932	2,510	419	27,115	25	2,770	61,906
	18,135	13,932	2,510	419	27,115	1,025	2,770	65,906
Expenditures:								
Current:								
Human services.....	19,889	8,349	2,224	83	0	0	0	30,545
Miscellaneous.....	0	0	0	0	24,760	1,500	1,205	27,465
Total expenditures.....	19,889	8,349	2,224	83	24,760	1,500	1,205	58,010
Excess (deficiency) of revenues over (under) expenditures.....	(1,754)	5,583	286	336	2,355	(475)	1,565	7,896
Fund balance, January 1.....	4,670	16,322	2,804	676	80,770	3,505	121,436	230,183
Fund balance, December 31.....	\$2,916	\$21,905	\$3,090	\$1,012	\$83,125	\$3,030	\$123,001	\$238,079

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 EARLY INTERVENTION COLLABORATIVE
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental revenue.....	\$150	\$2,817	\$2,667
Investment earnings.....	0	183	183
Miscellaneous revenue.....	17,160	15,735	(1,425)
Total revenues.....	\$17,310	\$18,735	\$1,425
<i>Expenditures:</i>			
<i>Current:</i>			
Miscellaneous.....	\$23,175	\$20,414	2,761
Total expenditures.....	23,175	20,414	2,761
Excess (Deficiency) of revenues over (under) expenditures.....	(5,865)	(1,679)	4,186
Fund balance, January 1.....	5,865	5,865	0
Fund balance, December 31.....	\$0	\$4,186	\$4,186

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 MRDD TRUST
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Miscellaneous revenue.....	\$9,000	\$13,932	\$4,932
Total revenues.....	9,000	13,932	4,932
Expenditures:			
Current:			
Miscellaneous.....	10,000	8,616	1,384
Total expenditures.....	10,000	8,616	1,384
Excess (Deficiency) of revenues over (under) expenditures.....	(1,000)	5,316	6,316
Fund balance, January 1.....	15,479	15,479	0
Prior year encumbrances appropriated...	1,000	1,000	
Fund balance, December 31.....	\$15,479	\$21,795	\$6,316

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 HARTER TRUST
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Miscellaneous revenue.....	\$3,000	\$2,510	(\$490)
Total revenues.....	3,000	2,510	(490)
Expenditures:			
Current:			
Miscellaneous.....	6,155	2,575	3,580
Total expenditures.....	6,155	2,575	3,580
Excess (Deficiency) of revenues over (under) expenditures.....	(3,155)	(65)	3,090
Fund balance, January 1.....	3,155	3,155	0
Fund balance, December 31.....	\$0	\$3,090	\$3,090

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 CHILDREN'S TRUST
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Miscellaneous revenue.....	\$320	\$419	\$99
Total revenues.....	320	419	99
Expenditures:			
Current:			
Materials and supplies.....	200	0	200
Miscellaneous.....	652	83	569
Total expenditures.....	852	83	769
Excess (Deficiency) of revenues over (under) expenditures.....	(532)	336	868
Fund balance, January 1.....	676	676	0
Fund balance, December 31.....	\$144	\$1,012	\$868

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 COMMISSARY ROTARY TRUST
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Miscellaneous revenue.....	\$42,536	\$28,133	(\$14,403)
Total revenues.....	42,536	28,133	(14,403)
Expenditures:			
Current:			
Miscellaneous.....	120,500	23,986	96,514
Total expenditures.....	120,500	23,986	96,514
Excess (Deficiency) of revenues over (under) expenditures.....	(77,964)	4,147	82,111
Fund balance, January 1.....	77,964	77,964	0
Fund balance, December 31.....	\$0	\$82,111	\$82,111

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 CANINE TRUST
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Miscellaneous revenue.....	\$995	\$25	(\$970)
Total revenues.....	995	25	(970)
Expenditures:			
Current:			
Miscellaneous.....	4,500	1,500	3,000
Total expenditures.....	4,500	1,500	3,000
Excess (Deficiency) of revenues over (under) expenditures.....	(3,505)	(1,475)	2,030
Fund balance, January 1.....	3,505	3,505	0
Fund balance, December 31.....	\$0	\$2,030	\$2,030

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-
 (NON-GAAP BUDGEARY BASIS)
 UNCLAIMED MONEY
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Miscellaneous revenue.....	\$2,000	\$2,770	\$770
Total revenues.....	2,000	2,770	770
Expenditures:			
Current:			
Miscellaneous.....	123,436	1,205	122,231
Total expenditures.....	123,436	1,205	122,231
Excess (Deficiency) of revenues over (under) expenditures.....	(121,436)	1,565	123,001
Fund balance, January 1.....	121,436	121,436	0
Fund balance, December 31.....	\$0	\$123,001	\$123,001

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 ALL EXPENDABLE TRUST FUNDS
 YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$150	\$2,817	\$2,667
Investment revenue.....	0	183	183
Miscellaneous revenue.....	75,011	63,524	(11,487)
Total revenues.....	75,161	66,524	(8,637)
Expenditures:			
Current:			
Materials and supplies.....	200	0	200
Miscellaneous.....	288,418	58,379	230,039
Total expenditures.....	288,618	58,379	230,239
Excess (Deficiency) of revenues over (under) expenditures.....	(213,457)	8,145	221,602
Fund balance, January 1.....	228,080	228,080	0
Prior year encumbrances appropriated...	1,000	1,000	0
Fund balance, December 31.....	\$15,623	\$237,225	\$221,602

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Beginning Balance January 1, 1999	Additions	Deductions	Ending Balance December 31, 1999
UNDIVIDED TAXES:				
REAL ESTATE TAX				
Assets:				
Taxes receivable.....	\$25,422,437	\$26,149,835	\$25,422,437	\$26,149,835
Pooled cash and cash equivalents...	708,090	24,641,829	24,489,476	860,443
	<u>\$26,130,527</u>	<u>\$50,791,664</u>	<u>\$49,911,913</u>	<u>\$27,010,278</u>
Liabilities:				
Due to other governments.....	\$25,422,437	\$26,149,835	\$25,422,437	\$26,149,835
Unapportioned monies.....	708,090	24,641,829	24,489,476	860,443
	<u>\$26,130,527</u>	<u>\$50,791,664</u>	<u>\$49,911,913</u>	<u>\$27,010,278</u>
TANGIBLE PROPERTY TAX				
Assets:				
Taxes receivable.....	\$8,776,526	\$8,704,784	\$8,776,526	\$8,704,784
Pooled cash and cash equivalents...	18,266	8,203,243	8,173,373	48,136
	<u>\$8,794,792</u>	<u>\$16,908,027</u>	<u>\$16,949,899</u>	<u>\$8,752,920</u>
Liabilities:				
Due to other governments.....	\$8,776,526	\$8,704,784	\$8,776,526	\$8,704,784
Unapportioned monies.....	18,266	8,203,243	8,173,373	48,136
	<u>\$8,794,792</u>	<u>\$16,908,027</u>	<u>\$16,949,899</u>	<u>\$8,752,920</u>
TOWNSHIP GASOLINE TAX				
Assets:				
Pooled cash and cash equivalents...	\$0	\$955,552	\$955,552	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$955,552	\$955,552	\$0
ESTATE TAX				
Assets:				
Pooled cash and cash equivalents...	\$229,420	\$1,287,704	\$1,025,179	\$491,945
Liabilities:				
Unapportioned monies.....	\$229,420	\$1,287,704	\$1,025,179	\$491,945

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Beginning Balance January 1, 1999	Additions	Deductions	Ending Balance December 31, 1999
MOBILE HOME TAX				
Assets:				
Taxes receivable.....	\$61,041	\$654,463	\$61,041	\$654,463
Pooled cash and cash equivalents...	56,811	435,076	420,889	70,998
	<u>\$117,852</u>	<u>\$1,089,539</u>	<u>\$481,930</u>	<u>\$725,461</u>
Liabilities:				
Due to other governments.....	\$61,041	\$654,463	\$61,041	\$654,463
Unapportioned monies.....	56,811	435,076	420,889	70,998
	<u>\$117,852</u>	<u>\$1,089,539</u>	<u>\$481,930</u>	<u>\$725,461</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Pooled cash and cash equivalents...	\$0	\$363,634	\$363,634	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$363,634	\$363,634	\$0
CIGARETTE TAX				
Assets:				
Pooled cash and cash equivalents...	\$16	\$3,627	\$3,643	\$0
Liabilities:				
Unapportioned monies.....	\$16	\$3,627	\$3,643	\$0
LOCAL GOVERNMENT TAX				
Assets:				
Pooled cash and cash equivalents...	\$158,076	\$2,797,447	\$2,724,668	\$230,855
Liabilities:				
Unapportioned monies.....	\$158,076	\$2,797,447	\$2,724,668	\$230,855
REVENUE ASSISTANCE TAX				
Assets:				
Pooled cash and cash equivalents...	\$53,367	\$517,646	\$492,150	\$78,863
Liabilities:				
Unapportioned monies.....	\$53,367	\$517,646	\$492,150	\$78,863

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Beginning Balance January 1, 1999	Additions	Deductions	Ending Balance December 31, 1999
DELINQUENT LAND SALES				
Assets:				
Pooled cash and cash equivalents...	\$1,096	\$0	\$1,096	\$0
Liabilities:				
Due to other governments.....	\$1,096	\$0	\$1,096	\$0
CLERK OF COURTS				
Assets:				
Segregated Cash.....	\$170,549	\$7,124,275	\$7,129,893	\$164,931
Liabilities:				
Amounts due to others.....	\$170,549	\$7,124,275	\$7,129,893	\$164,931
JUVENILE COURT				
Assets:				
Segregated Cash.....	\$884	\$138,914	\$139,147	\$651
Liabilities:				
Amounts due to others.....	\$884	\$138,914	\$139,147	\$651
PROBATE COURT				
Assets:				
Segregated Cash.....	\$30,818	\$82,222	\$85,217	\$27,823
Liabilities:				
Amounts due to others.....	\$30,818	\$82,222	\$85,217	\$27,823
SHERIFF - GENERAL				
Assets:				
Segregated Cash.....	\$21,315	\$1,131,653	\$1,112,030	\$40,938
Liabilities:				
Amounts due to others.....	\$21,315	\$1,131,653	\$1,112,030	\$40,938
SHERIFF - COMMISSARY				
Assets:				
Segregated Cash.....	\$3,352	\$72,811	\$71,334	\$4,829
Liabilities:				
Amounts due to others.....	\$3,352	\$72,811	\$71,334	\$4,829

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Beginning Balance January 1, 1999	Additions	Deductions	Ending Balance December 31, 1999
CHILD SUPPORT ENFORCEMENT				
Assets:				
Accounts receivable.....	\$4,482,064	\$6,402,314	\$4,482,064	\$6,402,314
Segregated Cash.....	642,078	11,691,550	11,799,900	533,728
	<u>\$5,124,142</u>	<u>\$18,093,864</u>	<u>\$16,281,964</u>	<u>\$6,936,042</u>
Liabilities:				
Amounts due to others.....	\$5,124,142	\$18,093,864	\$16,281,964	\$6,936,042
HEALTH DEPARTMENT				
Assets:				
Pooled cash and investments.....	\$210,176	\$1,929,551	\$1,883,285	\$256,442
Liabilities:				
Amounts due to others.....	\$210,176	\$1,929,551	\$1,883,285	\$256,442
SOIL & WATER FUND				
Assets:				
Pooled Cash & Cash Equivalents.....	\$33,599	\$277,368	\$275,928	\$35,039
Liabilities:				
Amounts due to others.....	\$33,599	\$277,368	\$275,928	\$35,039
LAW LIBRARY				
Assets:				
Pooled cash and cash equivalents...	\$0	\$97,677	\$97,677	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$97,677	\$97,677	\$0
ESCROW ACCOUNT				
Assets:				
Pooled Cash & Cash Equivalents.....	\$55,246	\$54,655	\$49,960	\$59,941
Liabilities:				
Amounts due to others.....	\$55,246	\$54,655	\$49,960	\$59,941

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Beginning Balance January 1, 1999	Additions	Deductions	Ending Balance December 31, 1999
STATE OF OHIO				
Assets:				
Pooled cash and cash equivalents...	\$0	\$336,518	\$336,518	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$336,518	\$336,518	\$0
TOWNSHIP ROAD MILEAGE				
Assets:				
Pooled cash and cash equivalents...	\$0	\$194,213	\$194,213	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$194,213	\$194,213	\$0
TOWNSHIP PERMISSIVE TAX				
Assets:				
Pooled cash and cash equivalents...	\$0	\$101,500	\$101,500	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$101,500	\$101,500	\$0
OHIO ELECTIONS COMMISSION				
Assets:				
Pooled cash and cash equivalents...	\$0	\$3,525	\$3,525	\$0
Liabilities:				
Amounts due to others.....	\$0	\$3,525	\$3,525	\$0
BMV				
Assets:				
Pooled cash and cash equivalents...	\$32,401	\$174,104	\$189,600	\$16,905
Liabilities:				
Amounts due to others.....	\$32,401	\$174,104	\$189,600	\$16,905
SHERIFF'S LAW ENFORCEMENT				
Assets:				
Segregated cash.....	\$18,339	\$24,765	\$32,121	\$10,983
Liabilities:				
Unapportioned monies.....	\$18,339	\$24,765	\$32,121	\$10,983

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Beginning Balance January 1, 1999	Additions	Deductions	Ending Balance December 31, 1999
LIBRARIES				
Assets:				
Pooled cash and cash equivalents...	\$0	\$2,162,331	\$2,162,331	\$0
Liabilities:				
Unapportioned Monies.....	\$0	\$2,162,331	\$2,162,331	\$0
PERS				
Assets:				
Pooled cash and cash equivalents...	\$0	\$877,278	\$877,278	\$0
Liabilities:				
Payroll withholding.....	\$0	\$877,278	\$877,278	\$0
STRS				
Assets:				
Pooled cash and cash equivalents...	\$1,172	\$14,868	\$16,040	\$0
Liabilities:				
Payroll withholding.....	\$1,172	\$14,868	\$16,040	\$0
HURON COUNTY PARK DISTRICT				
Assets:				
Pooled cash and cash equivalents...	\$21,448	\$18,178	\$26,505	\$13,121
Liabilities:				
Amounts due to others.....	\$21,448	\$18,178	\$26,505	\$13,121
HURON COUNTY AIRPORT AUTHORITY				
Assets:				
Pooled cash and cash equivalents...	\$23,238	\$109,074	\$125,225	\$7,087
Liabilities:				
Amounts due to others.....	\$23,238	\$109,074	\$125,225	\$7,087
BUREAU OF WORKERS COMP				
Assets:				
Pooled cash and cash equivalents...	\$256,249	\$7,072	\$249,269	\$14,052
Liabilities:				
Unapportioned monies.....	\$256,249	\$7,072	\$249,269	\$14,052

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Beginning Balance January 1, 1999	Additions	Deductions	Ending Balance December 31, 1999
BID BOND HOLDING				
Assets:				
Pooled cash and cash equivalents...	\$2,500	\$11,343	\$13,843	\$0
Liabilities:				
Unapportioned monies.....	\$2,500	\$11,343	\$13,843	\$0
MISCELLANEOUS PAYROLL				
Assets:				
Pooled cash and cash equivalents...	\$1,172	\$191,322	\$191,606	\$888
Liabilities:				
Payroll withholding.....	\$1,172	\$191,322	\$191,606	\$888
TAXING DISTRICT				
Assets:				
Pooled cash and cash equivalents...	\$0	\$8,872,272	\$8,869,904	\$2,368
Liabilities:				
Amounts due to others.....	\$0	\$8,872,272	\$8,869,904	\$2,368
Taxes receivable.....	\$34,260,004	\$35,509,082	\$34,260,004	\$35,509,082
Accounts receivable.....	4,482,064	6,402,314	4,482,064	6,402,314
Pooled cash and cash equivalents...	1,862,343	54,638,607	54,313,867	2,187,083
Segregated cash.....	887,335	20,266,190	20,369,642	783,883
TOTAL ASSETS.....	\$41,491,746	\$116,816,193	\$113,425,577	\$44,882,362
Liabilities:				
Due to other governments.....	\$34,261,100	\$35,509,082	\$34,261,100	\$35,509,082
Unapportioned monies.....	1,501,134	42,141,177	41,836,036	1,806,275
Amounts due to others.....	5,727,168	38,082,466	36,243,517	7,566,117
Payroll withholding	2,344	1,083,468	1,084,924	888
TOTAL LIABILITIES.....	\$41,491,746	\$116,816,193	\$113,425,577	\$44,882,362

**HURON COUNTY, OHIO
GENERAL FIXED ASSETS ACCOUNT GROUP
DECEMBER 31, 1999**

General Fixed Assets Account Group - The General Fixed Assets Account Group accounts for the cost of the following types of long-lived assets utilized by Governmental Fund Types:

- * Land
- * Buildings, structures and improvements
- * Furniture, fixtures and equipment
- Capital leases

HURON COUNTY, OHIO
 SCHEDULE OF GENERAL FIXED ASSETS
 BY SOURCE
 DECEMBER 31, 1999

General fixed assets:	
Land	\$1,370,253
Buildings, structures and improvements.....	28,661,297
Furniture, fixtures and equipment.....	7,430,227
	<hr/>
Total general fixed assets.....	\$37,461,777
	<hr/> <hr/>

Investment in general fixed assets by source:	
Acquired before January 1, 1999...	\$35,187,425
General fund.....	1,694,416
Special revenue funds.....	579,336
	<hr/>
	\$37,461,177
	<hr/> <hr/>

HURON COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

Function and Activity	Balance at January 1, 1999	Additions	Deductions	Transfers	Balance at December 31, 1999
General government:					
Legislative and executive					
Commissioners	\$101,511	\$6,562	\$1,426	\$12,319	\$118,966
Data processing	360,120	7,478	3,789	(1,500)	362,309
Auditor	224,360	45,094	25,960	1,500	244,994
Treasurer	38,324	18,348	21,987	0	34,685
Prosecutor	53,777	34,500	26,777	0	61,500
Board of elections	106,099	672	0	0	106,771
Recorder	81,977	48,052	0	0	130,029
Judicial					
Common pleas	68,883	0	0	4,290	73,173
Juvenile court	128,928	27,556	1,658	0	154,826
Probate court	21,643	2,789	3,457	0	20,975
Clerk of courts	120,847	9,403	1,148	(4,290)	124,812
Public defender	2,726	2,133	2,000	0	2,859
Public safety					
Sheriff	528,483	127,800	33,899	0	622,384
Emergency management	207,045	3,350	0	0	210,395
Public works					
Engineer	2,577,833	139,928	13,279	0	2,704,482
Health					
Collaborative	6,602	0	0	0	6,602
Dog pound	39,415	17,495	0	(12,319)	44,591
Mental Health	42,254	2,396	0	0	44,650
Human services					
Child support enforcement	1,115,886	229,056	14,228	0	1,330,714
Mental retardation	860,687	218,568	0	0	1,079,255
Veterans service	79,576	0	20,093	0	59,483
Other					
Mechanics garage	26,437	3,000	4,367	0	25,070
Land, buildings & grounds	28,394,012	1,504,240	0	0	29,898,252
	<u>\$35,187,425</u>	<u>\$2,448,420</u>	<u>\$174,068</u>	<u>\$0</u>	<u>\$37,461,777</u>

HURON COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTIONS AND ACTIVITY
DECEMBER 31, 1999

Function and Activity	Land	Buildings structures and improvements	Furniture fixtures and equipment	Total
General government:				
Legislative and executive				
Commissioners/Courthouse	\$380,473	\$7,012,907	\$118,966	\$7,512,346
Data Processing	0	0	362,309	362,309
Auditor	0	25,647	244,994	270,641
Treasurer	0	17,607	34,685	52,292
Prosecutor	0	48,445	61,500	109,945
Board of elections	0	1,995	106,771	108,766
Recorder	0	2,755	130,029	132,784
Judicial				
Common pleas	0	9,075	73,173	82,248
Juvenile court	0	613,845	154,826	768,671
Probate court	0	0	20,975	20,975
Clerk of courts	0	75,493	124,812	200,305
Public Defender	0	2,984	2,859	5,843
Public safety				
Sheriff	0	8,638,272	622,384	9,260,656
Emergency Management	0	208,627	210,395	419,022
Public works				
Engineer	161,750	736,100	2,704,482	3,602,332
Health				
Collaborative	0	0	6,602	6,602
Dog Pound	0	20,521	44,591	65,112
Mental Health	0	0	44,650	44,650
Human services				
Child support enforcement	144,270	6,615,706	1,330,714	8,090,690
Mental retardation	136,000	2,705,400	945,957	3,787,357
Veterans Service	0	104,636	59,483	164,119
Other				
Fairgrounds	324,650	1,133,700	0	1,458,350
Airport	223,110	635,074	0	858,184
Mechanics	0	0	25,070	25,070
Early Intervention Collaborative	0	52,508	0	52,508
	<u>\$1,370,253</u>	<u>\$28,661,297</u>	<u>\$7,430,227</u>	<u>\$37,461,777</u>

STATISTICAL INFORMATION

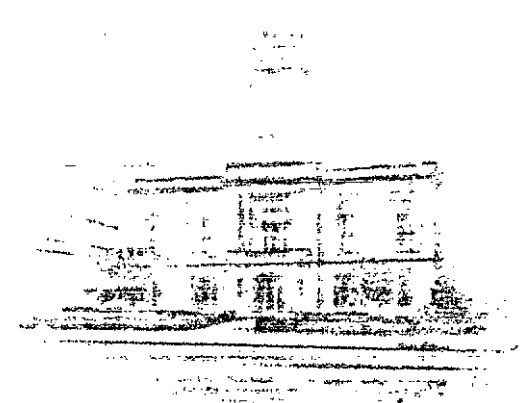


TABLE 1
HURON COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Miscellaneous	Capital Outlay	Debt Service	Total
1990	\$3,848,297	\$1,547,118	\$3,370,266	\$2,952,771	\$4,733,207	\$53,488	\$726,964	\$371,848	\$31,030	\$17,634,989
1991	\$4,582,920	\$1,644,217	\$3,386,535	\$2,814,045	\$4,802,107	\$11,177	\$270,856	\$651,488	\$28,887	\$18,192,232
1992	\$5,068,533	\$1,985,447	\$3,407,733	\$3,638,370	\$5,340,504	\$25,337	\$419,993	\$296,583	\$27,372	\$20,209,872
1993	\$4,823,005	\$1,725,051	\$3,089,817	\$3,787,048	\$5,237,639	\$59,793	\$219,758	\$273,825	\$26,125	\$19,242,061
1994	\$4,955,338	\$1,697,464	\$3,697,321	\$4,187,094	\$5,913,086	\$65,749	\$474,257	\$597,968	\$60,488	\$21,648,765
1995	\$5,501,139	\$2,037,358	\$2,581,639	\$4,823,910	\$8,169,591	\$36,844	\$291,689	\$4,795,041	\$318,009	\$28,655,220
1996	\$5,796,804	\$2,102,099	\$4,237,882	\$4,955,964	\$7,699,031	\$57,491	\$298,159	\$2,893,787	\$437,006	\$28,478,223
1997	\$6,039,813	\$2,852,162	\$4,076,234	\$4,939,356	\$7,831,835	\$70,507	\$325,769	\$7,213,046	\$785,733	\$34,134,455
1998	\$6,643,638	\$4,279,959	\$4,312,605	\$4,927,387	\$9,074,594	\$73,275	\$329,318	\$299,467	\$759,028	\$30,699,271
1999	\$6,656,012	\$4,325,819	\$4,118,899	\$4,861,911	\$9,722,147	\$55,207	\$375,877	\$1,858,256	\$757,648	\$32,731,776

(1) Includes General, Special Revenue, Debt Service, Capital Projects and Expendable Trust Funds

SOURCE: Huron County Auditor's office

TABLE 2
HURON COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
Last Ten Fiscal Years

Fiscal Year	Taxes	Charges for Services	Licenses & Permits	Fines & Forfeits	Intergovernmental Revenue	Special Assessments	Investment Earnings	Other Revenue	Total
1990	\$5,007,249	\$1,871,988	\$11,600	\$97,016	\$7,768,660	\$135,191	\$768,438	\$1,832,173	\$17,492,315
1991	\$4,904,958	\$1,806,666	\$9,563	\$114,487	\$8,738,378	\$95,097	\$626,946	\$1,743,606	\$18,039,701
1992	\$5,355,985	\$1,961,440	\$12,827	\$156,254	\$9,475,382	\$59,700	\$448,347	\$1,826,485	\$19,296,420
1993	\$5,583,019	\$2,213,961	\$8,785	\$150,336	\$10,004,695	\$109,994	\$422,664	\$2,110,548	\$20,604,002
1994	\$6,116,657	\$2,331,762	\$262,422	\$162,515	\$10,325,832	\$0	\$511,690	\$1,982,988	\$21,693,866
1995	\$7,248,713	\$2,035,017	\$6,943	\$194,974	\$12,862,319	\$67,563	\$978,815	\$2,893,008	\$26,287,352
1996	\$9,268,454	\$2,089,642	\$7,732	\$200,051	\$13,370,264	\$77,344	\$825,629	\$2,650,559	\$28,489,675
1997	\$9,671,690	\$2,158,120	\$30,115	\$199,743	\$13,179,527	\$65,203	\$1,080,822	\$2,794,716	\$29,179,936
1998	\$10,169,603	\$2,185,012	\$6,309	\$252,448	\$14,701,297	\$57,418	\$1,018,595	\$3,628,172	\$32,018,854
1999	\$10,719,644	\$2,290,651	\$6,282	\$280,959	\$17,449,894	\$75,936	\$1,014,534	\$2,302,044	\$34,139,944

(1) Includes General, Special Revenue, Debt Service, Capital Projects and Expendable Trust Funds

SOURCE: Huron County Auditor's office

TABLE 3
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
1990	\$16,811,207	\$15,854,649	94.31%	\$881,445	\$16,736,094	99.55%	\$1,257,104
1991	\$17,199,073	\$16,772,536	97.52%	\$582,664	\$17,355,200	100.91%	\$1,165,281
1992	\$17,856,939	\$17,185,957	96.24%	\$764,378	\$17,950,335	100.52%	\$1,121,395
1993	\$17,974,805	\$17,219,850	95.80%	\$700,161	\$17,920,011	99.70%	\$1,236,420
1994	\$18,555,231	\$17,967,875	96.83%	\$910,191	\$18,878,066	101.74%	\$1,053,560
1995	\$20,786,907	\$20,171,479	97.04%	\$721,409	\$20,892,888	100.51%	\$997,288
1996	\$20,520,018	\$19,882,688	96.89%	\$762,767	\$20,645,455	100.61%	\$966,001
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%	\$982,547
1999	\$24,352,893	\$23,589,121	96.86%	\$716,633	\$24,305,754	99.81%	\$1,163,671

SOURCE: Huron County Auditor's office

TABLE 4
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
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1990	\$422,923,540	\$1,208,352,971	\$111,122,241	\$396,865,146	\$1,943,140	\$6,289,457	\$535,988,921	\$1,611,507,574	33.26%
1991	\$436,981,140	\$1,248,517,543	\$116,055,559	\$429,835,404	\$2,201,310	\$5,640,400	\$555,238,009	\$1,683,993,347	32.97%
1992	\$467,901,160	\$1,336,860,457	\$118,043,130	\$454,012,038	\$1,974,140	\$5,716,143	\$587,918,430	\$1,796,588,638	32.72%
1993	\$476,727,430	\$1,362,078,371	\$115,337,703	\$461,350,812	\$2,000,650	\$5,716,143	\$594,065,783	\$1,829,145,326	32.48%
1994	\$488,677,500	\$1,396,221,429	\$108,458,516	\$433,834,064	\$1,986,730	\$5,676,371	\$599,122,746	\$1,835,731,864	32.64%
1995	\$553,959,120	\$1,582,740,343	\$114,293,036	\$457,172,144	\$1,686,410	\$4,818,314	\$669,938,566	\$2,044,730,801	32.76%
1996	\$554,389,710	\$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%
1997	\$564,808,190	\$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%
1998	\$640,020,080	\$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%
1999	\$652,745,440	\$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%

(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 Tax Revenues" in the Notes to the General Purpose 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 5
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
1990	\$228,568	\$220,538	96.49%	\$8,565	\$229,103	3.74%	\$15,815
1991	\$189,928	\$184,386	97.08%	\$11,130	\$195,516	5.69%	\$21,277
1992	\$170,178	\$157,457	92.52%	\$10,886	\$168,343	6.47%	\$11,934
1993	\$221,684	\$210,053	94.75%	\$10,343	\$220,396	4.69%	\$17,992
1994	\$191,942	\$182,963	95.32%	\$7,523	\$190,486	3.95%	\$21,726
1995	\$188,111	\$174,367	92.69%	\$6,211	\$180,578	3.44%	\$17,429
1996	\$164,391	\$151,954	92.43%	\$7,795	\$159,749	4.88%	\$42,522
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

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

SOURCE: Huron County Auditor's Office.

TABLE 6
HURON COUNTY, OHIO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)
Last Ten Fiscal Years

Collection Year:	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
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.....	0.05	0.04	0.04	0.04	0.04	0.04	0.00	0.00	0.00	0.00
MRTC Operating.....	2.10	2.10	2.10	2.10	2.10	3.00	3.00	3.00	3.00	3.00
Senior Services Center.....	0.00	0.00	0.00	0.00	0.00	0.40	0.40	0.40	0.40	0.40
Health District.....	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County-Wide Rates.	5.25	5.49	5.49	5.49	5.49	6.79	6.75	6.75	6.75	6.75
SCHOOL DISTRICTS										
Bellevue	35.70	42.20	41.15	41.15	41.15	39.90	39.70	35.30	41.70	41.70
Norwalk	40.80	40.80	40.80	40.80	40.80	40.60	40.60	40.60	44.93	44.93
Willard	45.65	45.65	45.65	47.49	47.49	46.60	46.65	45.75	45.75	45.75
Monroeville	50.70	50.20	50.45	49.60	49.60	48.80	48.80	51.81	51.71	51.71
New London	36.85	33.70	33.70	33.70	33.70	33.00	32.70	32.10	36.19	36.19
South Central	40.40	34.50	34.50	34.50	34.50	38.00	38.50	38.30	38.30	38.30
Western Reserve	36.60	36.25	36.10	36.10	36.10	36.10	36.10	31.10	31.10	31.10
Seneca East	33.80	33.80	38.30	38.30	38.30	38.30	40.30	40.30	40.30	40.30
Berlin-Milan	49.95	51.95	52.45	52.45	52.45	53.65	53.65	57.35	57.35	57.35
Buckeye Central	48.71	48.71	48.71	46.26	46.26	46.80	46.80	46.55	45.00	45.00
Plymouth	33.20	33.20	37.40	37.40	37.40	35.90	35.70	35.50	35.30	35.30
Wellington	33.75	28.00	28.00	28.00	28.00	33.55	33.10	32.10	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	3.70	3.70	3.70	3.70	3.70	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

TABLE 6
HURON COUNTY, OHIO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)
Last Ten Fiscal Years

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
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	7.40	7.40	7.40	7.40	7.40	6.90	6.90	6.90	6.90
Milan	8.80	4.80	4.80	4.80	4.80	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	3.40	3.40	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	6.70	6.70	6.70	6.70	6.70	5.30	5.30	5.30	5.30	5.30
Norwalk	9.40	9.70	9.70	10.00	9.10	9.10	8.70	8.25	8.25	8.25
Plymouth	10.30	10.30	10.30	10.30	10.30	15.30	15.30	19.50	19.50	19.50
Wakeman	11.70	11.70	11.70	11.70	11.70	6.50	9.50	9.50	9.50	9.50
Willard	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
TOWNSHIPS										
Bronson	4.00	4.00	4.00	4.00	4.00	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	4.30	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Fitchville	5.00	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	3.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Greenwich	3.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	6.40	5.90	5.90	5.90	5.90	6.40	6.40	6.40	6.40	6.40
Lyme	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
New Haven	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
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	3.70	3.70	3.70	3.70	3.70	3.70	3.70	1.30	1.30
Norwich	4.80	4.80	4.80	4.80	4.80	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	3.50	3.50	3.30	3.30	3.30	3.30	3.30
Ridgefield	3.38	3.78	5.88	5.88	5.88	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	4.90	4.90	4.90
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	1.00	1.00	1.00
Tri-Community Ambulance	1.25	1.25	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	1.25	2.50	2.50	2.75	2.75	4.70	4.70	4.30	4.30	4.30
Tri-Community Fire	1.50	1.25	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Wakeman Fire	4.50	4.50	4.50	4.77	4.77	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.00	0.00	0.00	0.00	0.00	0.80	0.80	0.80	0.80	0.80
Norwalk Public Library	0.00	0.00	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20
Milan Public Library	0.00	0.00	0.00	0.00	0.00	0.80	0.80	0.80	0.80	0.80
Vermilion Ambulance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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 7
HURON COUNTY, OHIO
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED
VALUE AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years

Fiscal Year	Total Population (1)	Assessed Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt
1990	56,300	\$535,988,921	\$140,000	\$33,953	\$106,047	0.020%	2.0
1991	56,450	\$555,238,009	\$120,000	\$32,832	\$87,168	0.016%	2.1
1992	56,500	\$587,918,430	\$100,000	\$28,674	\$71,326	0.012%	1.7
1993	56,750	\$594,065,783	\$80,000	\$25,702	\$54,298	0.009%	1.4
1994	56,900	\$599,122,746	\$4,275,000	\$24,947	\$4,250,053	0.709%	75.1
1995	57,000	\$669,938,566	\$4,255,000	\$27,798	\$4,227,202	0.631%	74.0
1996	57,150	\$679,201,160	\$8,953,369	\$32,829	\$8,920,540	1.313%	156.0
1997	60,035	\$707,147,176	\$8,688,369	\$11,604	\$8,676,765	1.227%	144.7
1998	61,250	\$782,003,570	\$8,438,369	\$11,604	\$8,426,765	1.078%	137.7
1999	61,500	\$796,270,310	\$8,178,369	\$0	\$8,178,369	1.027%	132.9

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

(2) See table 4

SOURCE: Huron County Auditor's Office

TABLE 8
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)
1990	\$20,000	\$9,800	\$29,800	\$17,634,989	0.17%
1991	\$20,000	\$8,575	\$28,575	\$18,192,232	0.16%
1992	\$20,000	\$7,350	\$27,350	\$20,209,872	0.14%
1993	\$20,000	\$6,125	\$26,125	\$19,242,061	0.14%
1994	\$20,000	\$4,900	\$24,900	\$21,798,328	0.11%
1995	\$20,000	\$298,009	\$318,009	\$28,655,220	1.11%
1996	\$100,000	\$337,006	\$437,006	\$28,478,223	1.53%
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	2.32%

(1) Excluding general obligation debt reported in the enterprise funds and special assessment debt

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

SOURCE: Huron County Auditor's Office

TABLE 9
HURON COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

Direct legal debt limitation (1):		
3.0% of the first \$100,000,000 assessed valuation		\$3,000,000
1.5% on excess of \$100,000,000 not in excess of \$300,000,000		3,000,000
2.5% on the amount in excess of \$300,000,000		12,406,758
		18,406,758
 Total direct legal debt limitation		 18,406,758
 Total of all County debt outstanding	 10,618,145	
Less:		
Enterprise fund general obligation bonds	2,359,785	
Short term notes	80,000	
Jail Facility Bonds (3)	4,308,369	
	(6,748,154)	
 Total exempt debt	 (6,748,154)	
 Total net indebtedness subject to direct debt		 (3,869,991)
		(3,869,991)
 Direct legal debt margin		 \$14,536,767
		\$14,536,767
 Unvoted debt limitation (1% of total assessed valuation)	 \$7,962,703	
 Total net indebtedness	 (3,869,991)	
	(3,869,991)	
 Total unvoted legal debt margin		 \$4,092,712
		\$4,092,712

(1) Direct legal debt limitation is outlined by the Ohio Revised Code, codifications 133.02 and 133.05.

(2) Unvoted legal debt margin is limited to 1% of County assessed valuation.

(3) Excluded by state statute.

TABLE 10
HURON COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 1999

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
Direct Debt:			
County	8,178,369	100.00%	\$8,178,369
Overlapping Debt:			
School Districts:			
Pioneer Joint			
Vocational School	360,000	10.00%	36,000
Bellevue City School	595,112	48.00%	285,654
Berlin-Milan School	471,253	12.00%	56,550
New London School	229,000	90.00%	206,100
Western Reserve School	471,200	99.00%	466,488
Municipalities:			
Bellevue	2,170,000	60.00%	1,302,000
Milan	445,000	21.00%	93,450
Monroeville	45,000	100.00%	45,000
New London	3,686,000	100.00%	3,686,000
Norwalk	4,941,086	100.00%	4,941,086
Willard	1,793,964	100.00%	1,793,964
Overlapping Debt	\$15,207,615	84.91%	12,912,292
Total Direct and Overlapping Debt	\$23,385,984	90.19%	\$21,090,661

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

TABLE 11
HURON COUNTY, OHIO
PROPERTY VALUE, BANK DEPOSITS AND CONSTRUCTION ACTIVITY
AS OF DECEMBER 31, 1999

Year	Assessed Value (1)	Bank Deposits at December 31 (2)	Building Permits Issued (3)
1990	\$535,988,921	\$417,842,000	633
1991	\$555,238,009	\$425,954,000	604
1992	\$587,918,430	\$424,032,000	647
1993	\$594,065,783	\$204,055,000	698
1994	\$599,122,746	\$219,322,000	746
1995	\$669,938,566	\$234,406,000	516
1996	\$679,201,160	\$154,471,000	914
1997	\$707,147,176	\$161,075,000	893
1998	\$782,003,570	\$197,656,000	984
1999	\$796,270,310	\$197,266,000	904

(1) See table 4

(2) SOURCE: Federal Reserve Bank of Cleveland

(3) Source: Department of Building Inspection

TABLE 12
HURON COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS
AS OF DECEMBER 31, 1999

Taxpayer	Business	Assessed Valuation	Percent of Total Assessed Valuation
Central Soya Co. Inc.	Grain Dealer	\$42,092,380	5.38%
Donnelley & Sons	Book Binding	\$21,993,890	2.81%
MTD Products Inc.	Machinery	\$15,543,740	1.99%
Ohio Edison Co.	Utility	\$14,915,600	1.91%
GTE North Inc.	Utility	\$8,985,160	1.15%
Armstrong Air Conditioner	Appliances	\$7,409,200	0.95%
Sunrise Cooperative	Grain Dealer	\$7,128,050	0.91%
Pepperidge Farms	Baked Goods	\$6,274,690	0.80%
Columbia Gas of Ohio Inc.	Utility	\$5,798,090	0.74%
MCI Telecommunications	Utility	\$4,490,900	0.57%
		\$134,631,700	17.22%

SOURCE: Huron County Auditors office

TABLE 13
HURON COUNTY, OHIO
DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 1999

POPULATION

YEAR	Population
1994	56,900
1995	57,000
1996	57,150
1997	60,035
1998	61,250
1999	61,500

SOURCE: U.S. Bureau of the Census

UNEMPLOYMENT	YEAR	County Employed	County Unemployed	Unemployment Rate		
				County	Ohio	U.S.
	1995	27,900	2,500	8.30%	4.20%	5.10%
	1996	27,700	3,000	9.90%	4.50%	5.05%
	1997	28,500	2,100	7.00%	4.30%	5.00%
	1998	27,500	2,100	7.20%	4.40%	5.05%
	1999	28,500	2,200	7.10%	4.20%	4.00%

EMPLOYMENT BY INDUSTRIAL GROUP

INDUSTRIAL GROUP	Payroll totals (1) (in 000's)		
	1996	1997	1998
Agriculture, forestry fishing and other.....	\$11,286	N/A	11,458
Construction.....	50,271	56,198	59,639
Manufacturing.....	307,479	324,688	333,198
Transportation and utilities.....	29,351	31,470	34,898
Wholesale and retail trade.....	78,729	83,318	82,842
Finance, insurance and real estate.....	12,079	12,159	13,947
Services.....	74,716	80,284	87,575
State and local government.....	60,359	63,957	68,673
Total.....	\$624,270	\$652,074	\$692,230

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

SOURCE: Ohio Bureau of Employment Services

TABLE 14
HURON COUNTY, OHIO
MISCELLANEOUS STATISTICS
AS OF DECEMBER 31, 1999

Date Formed:	1809
County Seat:	Norwalk
County Employees:	495

Number of political subdivisions totally or partially within the County

Municipalities:	10
Townships:	19
School Districts:	12

Higher Educational Facilities Within 25 Miles of Huron County

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

Major Metropolitan Areas and
Neighboring Communities

Miles From
County Seat

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

Ten Largest Employers

Number of Employees

R. R. Donnelley & Sons	1,700
MTD Products/Midwest Industries	1,100
Norwalk Furniture	900
Fisher Titus Medical Center	719
Pepperidge Farms Inc.	600
Armstrong Air Conditioning	500
Industrial Powder Coatings	500
Huron County	475
Janesville Products	450
Mayflower Vehicle Systems	400



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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800-282-0370
Facsimile 614-466-4490

HURON COUNTY FINANCIAL CONDITION

HURON COUNTY

CLERK'S CERTIFICATION

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

By: Susan Babbitt

Date: JULY 20, 2000