

HURON COUNTY, OHIO

Reports Issued Pursuant to the OMB Circular A-133  
Year Ended December 31, 2004





**Auditor of State  
Betty Montgomery**

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

We have reviewed the Independent Auditor's Report of Huron County, prepared by Ernst & Young LLP, for the audit period January 1, 2004 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY  
Auditor of State

August 9, 2005

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Huron County, Ohio

Reports Issued Pursuant to the OMB Circular A-133

Year Ended December 31, 2004

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

The Huron County Board of Commissioners  
Norwalk, Ohio

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Huron County, Ohio (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 13, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion 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 reportable 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 caused by errors or fraud 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.

### **Compliance and Other Matters**

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

We noted certain matters that we reported to management of the County in a separate letter dated May 13, 2005.

This report is intended solely for the information and use of the Board of Commissioners, management, 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.

*Ernst + Young LLP*

May 13, 2005



## Report on Compliance and Internal Control Over Compliance in Accordance With OMB Circular A-133

The Huron County Board of 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, 2004. 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 auditing standards generally accepted in the United States; 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, 2004.

## Internal Control Over Compliance

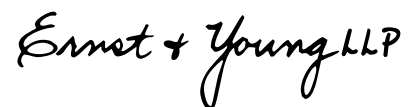
The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance 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 caused by error or fraud 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.

## Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2004, and have issued our reports thereon dated May 13, 2005. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Commissioners, management, 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 27, 2005

Huron County, Ohio

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2004

Federal Grant Pass Through Grantor Program Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>Federal Highway Administration, Department of Transportation</b>			
Passed through Ohio Emergency Management Agency:			
Hazardous Materials Emergency Preparedness Training and Planning	20.703	(1)	\$ 9,791
Passed through Ohio Department of Transportation:			
Formula Grants for Other than Urbanized Areas	20.509	(1)	299,504
Total Federal Highway Administration Department of Transportation			309,295
<b>Department of Homeland Security</b>			
Passed through Ohio Emergency Management Agency:			
State Domestic Preparedness Equipment Support Program	97.004	(1)	258,844
Emergency Management Performance Grant	97.042	(1)	38,009
Total Department of Homeland Security			296,853
<b>U.S. Department of Housing and Urban Development (HUD)</b>			
Passed through Ohio Department of Development:			
Board of County Commissioners:			
Community Development Block Grant/States Program	14.228	(1)	237,526
Home Investment Partnerships Program	14.239	BC-02-036-2	200,000
Community Development Block Grant/Small Cities Program:			
Revolving Loan Fund	14.219	(1)	175,000
Total U.S. Department of Housing and Urban Development			612,526
<b>U.S. Department of Justice</b>			
Passed through Ohio Office of Criminal Justice Services:			
Juvenile Accountability Incentive Block Grant Title II	16.523	01-JB-012-A030	11,306
Victim Crime Assistance Program	16.588	(1)	90,998
Total U.S. Department of Justice			102,304
<b>U.S. Department of Labor</b>			
Workforce Investment Act (WIA) Cluster:			
Passed through Ohio Department of Job and Family Services:			
Workforce Investment Act – Adult Program			513,319
Workforce Investment Act – Adult Administration			27,779
Workforce Investment Act – Adult Total	17.258	(1)	541,098

## Huron County, Ohio

### Schedule of Expenditures of Federal Awards (continued)

Federal Grant Pass Through Grantor Program Title	CFDA Number	Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Labor (continued)</b>			
Workforce Investment Act – Youth Activities			536,852
Workforce Investment Act – Youth Administration			29,631
Workforce Investment Act – Youth Total	17.259	(1)	566,483
Workforce Investment Act – Dislocated Workers			79,455
Workforce Investment Act – Dislocated Workers Administration			4,321
Workforce Investment Act – Dislocated Workers Total	17.260	(1)	83,776
Total Workforce Investment Act Cluster			1,191,357
Unemployment Insurance	17.225	(1)	15,681
Total U.S. Department of Labor			1,207,038
<b>U.S. Department of Education</b>			
Passed through Ohio Department of Mental Retardation and Development Disabilities:			
State and Local Education - Systematic Improvement Grant	84.298	(1)	365
Special Education Pre-School Grants	84.173	(1)	2,235
Special Education - Title VI-B	84.027	(1)	21,485
Total U.S. Department of Education			24,085
<b>U.S. Department of Health and Human Services</b>			
Passed through Ohio Department of Alcohol and Drug Addiction Services:			
Social Services Block Grants (Title XX)	93.667	(1)	38,880
Passed through Ohio Department of Mental Retardation and Development Disabilities:			
Board of Mental Retardation and Developmental Disabilities:			
Medicaid Cluster	93.778	(1)	622,189
Passed through Ohio Department of Alcohol and Drug Addiction Services:			
Alcohol and Drug Addiction Services Board:			
Medicaid Cluster	93.778	(1)	782,966
Total Medicaid Cluster			1,405,155

Huron County, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grant Pass Through Grantor Program Title	CFDA Number	Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (continued)</b>			
Passed through Ohio Department of Alcohol and Drug Addiction Services:			
Community Mental Health Services Block			
Grants	93.958	(1)	41,396
Block Grants for Prevention and Treatment of Substance Abuse	93.959	(1)	183,785
Total U.S. Department of Health and Human Services			<u>1,669,216</u>
Total Federal Awards			<u>\$ 4,221,317</u>

(1) No pass through entity identifying number is available for this program.

*See accompanying notes to schedule of expenditures of federal awards.*

# Huron County, Ohio

## Notes to the Schedule of Expenditures of Federal Awards

Year Ended December 31, 2004

### **1. Basis of Presentation**

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

### **2. Federal CDBG Loan Program**

Revolving loan funds are established for CDBG project loans. Repayment of principal 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 \$175,000 as of December 31, 2004. No federal funds were received in 2004 for the CDBG revolving loan fund program.

### **3. Subrecipients**

Of the federal expenditures presented in the Schedule, the County provided federal awards to subrecipients of \$1,405,155 from the Medicaid Title XIX program (93.788) and \$1,191,357 from the Workforce Investment Act Cluster (17.258, 17.259, 17.260).

### **4. U.S. Department of Homeland Security and Federal Awards**

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the County previously received from other Federal agencies and changed the Catalog of Federal Domestic Assistance number from 16.007 to 97.004. The purposes and compliance requirement of this program has not changed.

Huron County, Ohio

Schedule of Findings and Questioned Costs

Year Ended December 31, 2004

**Part I – Summary of Auditor’s Results**

**Financial Statements 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?		X
Reportable condition(s) identified that are not considered to be material weaknesses?		None identified
Noncompliance material to financial statements noted?		X

**Federal Awards Section**

	<u>Yes</u>	<u>No</u>
Internal control over major programs:		
Material weakness(es) identified?		X
Reportable condition(s) identified that are not considered to be material weaknesses?		None Identified
Type of auditor’s report issued 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))?		X

## Huron County, Ohio

### Schedule of Findings and Questioned Costs (continued)

#### Part I – Summary of Auditor’s Results (continued)

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.778	Medicaid Cluster
17.258, 17.259, 17.260 97.004	Workforce Investment Act Cluster State Domestic Preparedness Equipment Support Program

Dollar threshold used to determine  
Type A programs:

\$300,000

**Yes**

**No**

Auditee qualified as low-risk auditee?

X

#### Part II – Financial Statement Findings Section

This section identifies the reportable conditions, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements for which *Government Auditing Standards* require reporting in a Circular A-133 audit.

None

#### Part III – Federal Award Findings and Questioned Costs Section

This section identifies the audit findings required to be reported by Circular A-133 section .510 (for example, reportable conditions, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program. Where practical, findings should be organized by federal agency or pass-through entity.



AUDITED FINANCIAL STATEMENTS

Huron County Airport Authority  
Years Ended December 31, 2004 and 2003  
With Report of Independent Auditors

Huron County Airport Authority

Financial Statements

Years Ended December 31, 2004 and 2003

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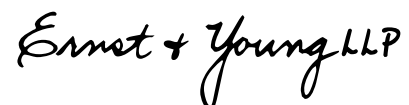
## Report of Independent Auditors

The Huron County Commissioners  
Huron County Airport Authority, Huron, Ohio

We have audited the accompanying statements of financial position of the Huron County Airport Authority as of December 31, 2004 and 2003, and the related statements of activities and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We were not engaged to perform an audit of the Authority's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Huron County Airport Authority at December 31, 2004 and 2003, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States.



May 13, 2005

Huron County Airport Authority

Statements of Financial Position

	<b>December 31</b>	
	<b>2004</b>	<b>2003</b>
<b>Current assets</b>		
Cash	\$ 36,535	\$ 17,460
Accounts receivable	141	5,149
Fuel inventory	9,679	10,435
Total assets	<u>\$ 46,355</u>	<u>\$ 33,044</u>
<b>Liabilities and unrestricted net assets</b>		
Accounts payable and other liabilities	\$ 3,697	\$ 10,762
Unrestricted net assets	42,658	22,282
Total liabilities and unrestricted net assets	<u>\$ 46,355</u>	<u>\$ 33,044</u>

*See accompanying notes.*

## Huron County Airport Authority

### Statements of Activities and Changes in Net Assets

	<b>Years Ended December 31</b>	
	<b>2004</b>	<b>2003</b>
<b>Revenue, gains and other support</b>		
Rental income	\$ 43,939	\$ 35,480
Fuel sales	44,489	52,998
Intergovernmental receipts ( <i>Note 4</i> )	39,098	20,000
Total revenue, gains and other support	<u>127,526</u>	<u>108,478</u>
<b>Expenses</b>		
Operational expenses	83,058	82,299
Repairs and maintenance	4,544	(3)
Utilities	11,290	17,017
Other	8,258	8,532
Total expenses	<u>107,150</u>	<u>107,845</u>
Excess of revenue over expenses and change in unrestricted net assets	20,376	633
Unrestricted net assets at beginning of year	22,282	21,649
Unrestricted net assets at end of year	<u>\$ 42,658</u>	<u>\$ 22,282</u>

*See accompanying notes.*

# Huron County Airport Authority

## Statements of Cash Flows

	<b>Years Ended December 31</b>	
	<b>2004</b>	<b>2003</b>
<b>Operating activities and gains and losses</b>		
Change in unrestricted net assets	\$ 20,376	\$ 633
Adjustments to reconcile change in unrestricted net assets to net cash provided by (used in) operating activities:		
Decrease (increase) in accounts receivable	5,008	(3,729)
Decrease in fuel inventory	756	527
Decrease in accounts payable and other liabilities	(7,065)	(10,799)
Net cash provided by (used in) operating activities and gains and losses	19,075	(13,368)
Cash at beginning of year	17,460	30,828
Cash at end of year	<u>\$ 36,535</u>	<u>\$ 17,460</u>

*See accompanying notes.*

# Huron County Airport Authority

## Notes to Financial Statements

December 31, 2004

### **1. Organization**

The Huron County Airport Authority (the Authority) was organized by the County Commissioners (the Commissioners) on December 22, 1966. Five members are appointed by the Commissioners to serve terms of five years to act as the legal body for the Commissioners in the matters pertaining to the airport and its operations. The airport currently consists of a small paved airstrip, a few buildings used as offices, and airplane hangars. The Authority provides access to roads, taxiways, and runways of the airport. It also provides fuel services and is a lessor of real property.

The Authority has been unable to satisfy lease obligations to Huron County (the County). In 2004 and 2003, the County permitted the Authority to defer the monthly rental payments through February 8, 2006. Annual re-evaluations of the Authority's ability to pay until the Authority has the ability to make the monthly rental payments and generate consistent positive cash flows. Management plans to continue its efforts to increase rental income and generate other sources of revenue to improve operating results. The County has committed to providing the necessary support, financial or otherwise, to ensure that the Authority will be able to meet its obligations as they become due through at least January 1, 2006.

### **2. Accounting Policies**

The accounting principles followed by the Huron County Airport Authority and the methods of applying those principles which materially affect the determination of financial position, results of operations and the changes in net assets are summarized below.

#### **Fuel Inventory**

Fuel inventory is carried at cost, determined on a first-in, first-out basis.

#### **Use of Estimates**

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

## Huron County Airport Authority

### Notes to Financial Statements (continued)

#### 3. Lease Agreements

During 1997, the Authority entered into a rental agreement with the County for a hangar built by the County in fiscal 1997. The agreement requires monthly rental payments of \$844 through June 1, 2012. The Authority has been unable to satisfy this lease obligation (see Note 1). The County has currently deferred payments through February 8, 2006, at which time the repayment schedule will be re-evaluated. If payments are not deferred an additional length of time, the following payment schedule will result:

2006	\$ 9,282
2007	10,126
2008	10,126
2009	10,126
2007	10,126
Thereafter	50,212

#### 4. Intergovernmental Receipts

Intergovernmental receipts for the year ended December 31, 2004, consist of the Huron County Airport County Grant of \$18,000 and Federal Grant of \$21,098. Receipts in total equal \$39,098.





# HURON COUNTY OHIO

COMPREHENSIVE  
ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR ENDING  
December 31, 2004

Prepared By:  
John Elmlinger  
Huron County Auditor

**HURON COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR FISCAL YEAR ENDING DECEMBER 31, 2004**

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**HURON COUNTY, OHIO**  
**COMPREHENSIVE**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**

John A. Elmlinger,  
Huron County Auditor

Prepared by the Huron County Auditor's Office

Ann Winters  
Account Clerk

Dennis Stieber  
Account Clerk

**HURON COUNTY, OHIO**  
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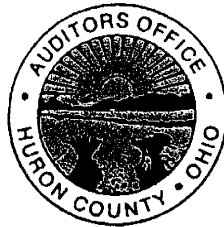
ACCOUNTING DEPT.  
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**JOHN ELMLINGER**  
**HURON COUNTY AUDITOR**



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**NORWALK, OHIO 44857-1545**

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May 13, 2005

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, 2004.

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

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

The CAFR is presented in three sections: the Introductory Section, the Financial Section and the Statistical Section. The Introductory Section includes a title page, a table of contents, this transmittal letter, an organizational chart, a list of elected officials and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded for the 2003 Huron County CAFR. The Financial Section includes our independent auditor's, Ernst & Young LLP, report of independent auditors, Management's Discussion and Analysis, the basic financial statements and relevant supplemental financial statements and schedules for 2004.

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

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

### **The County**

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

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

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

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

### **Reporting Entity and Services**

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

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

### **Economic Condition and Outlook**

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

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

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

During 2004, Fisher-Titus Medical Center began construction of its \$25 million expansion to its Norwalk facility. The expansion will meet the health care needs of the Norwalk area for the next twenty years.

Mayflower Systems, Inc., a major county employer, completed a \$1.9 million expansion to its Norwalk plant. Venture Packaging Midwest Inc. constructed a new \$4 million warehouse at its Monroeville facility. The warehouse will help retain Venture's 350 employees in the village.

Also during 2004, Pepperidge Farms, Inc., another major county employer, began construction of a \$10.5 expansion to its Willard facility. The expansion includes a new 114,000 square foot warehouse and will help retain 603 full time employees in the city.

### **Major County Initiatives**

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

In 2004, the County provided its financial support to the Huron County Development Council in order to allow the Council to continue employing a fulltime director and fulltime secretary through the Cooperative Extension Program associated with the Ohio State University.



The County Commissioners entered into five tax abatement agreements with various county industries in 2004. These agreements will create new job opportunities for County residents.

Also during 2004, the County Commissioners completed improvements to the Huron County Fairgrounds and purchased the 16,000 square foot Outdoorsman building. This building is adjacent to the County Office Building and will provide office space for future county expansion.

The County Auditor, County Engineer and County Emergency Management Agency (EMA) completed a strategic implementation plan to coordinate a Geographical Information System (GIS) for Huron County. In 2004, the county received new digital orthoimagery of the county to be used for the GIS and appraisal purposes.

The County is committed to providing a variety of services required to meet the needs of its citizens and to actively support economics development in the area.

### **Accounting System**

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

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

### **Internal Control**

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

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable

laws and regulations related to those programs. This internal control is subject to periodic evaluation by management.

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

**Cash Management**

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

Among the County's many investments, the County participates in the State Treasury Asset Reserve of Ohio (STAR OHIO) Investment pool. The Treasurer of the State of Ohio administers the statewide investment pool.

Certain deposits are collateralized with securities help by the pledging financial institution, or by its trust department or agent but not in the County's name. The pooled securities so pledged must have a current market value at least equal to 110% of all public monies on deposit with the depository including the amount covered by federal insurance.

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

**Investment Highlights**

<b>Investments and Earnings</b>	<b><u>2004</u></b>	<b><u>2003</u></b>
Total investments and		
Deposits at year-end	\$17,210,704	\$17,434,546
Interest revenue	358,846	498,605

**Budgetary Controls** In accordance with Ohio law, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of Commissioners. Activities of all funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by object within each department. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts outstanding at year-end carry

forward to the subsequent fiscal year as authority for expenditure. A further discussion of the budgetary accounting system and its controls may be found in Note B of the Notes to the Financial Statements.

### **Risk Management**

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

The County per Ohio law pays all elected officials bonds.

### **Independent Audit**

Included in the report on pages 15 and 16 is an unqualified report of independent auditors rendered by Ernst & Young LLP with respect to the basic financial statements of the County as of and for the year ended December 31, 2004. As part of the annual preparation of a CAFR, the County subjects the basic financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal control of financial and operational systems.

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Huron County, Ohio for its CAFR for the fiscal year ended December 31, 2003. 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.

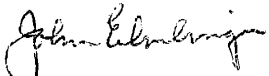
### **Acknowledgments**

This 2004 CAFR for Huron County represents the fifteenth 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 Offices has worked to attain.

I would like to thank the elected officials, department heads and their staffs for their cooperation and assistance with the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management of Huron County.

A special note of appreciation is extended to my accounting staff, Ann Winters 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,

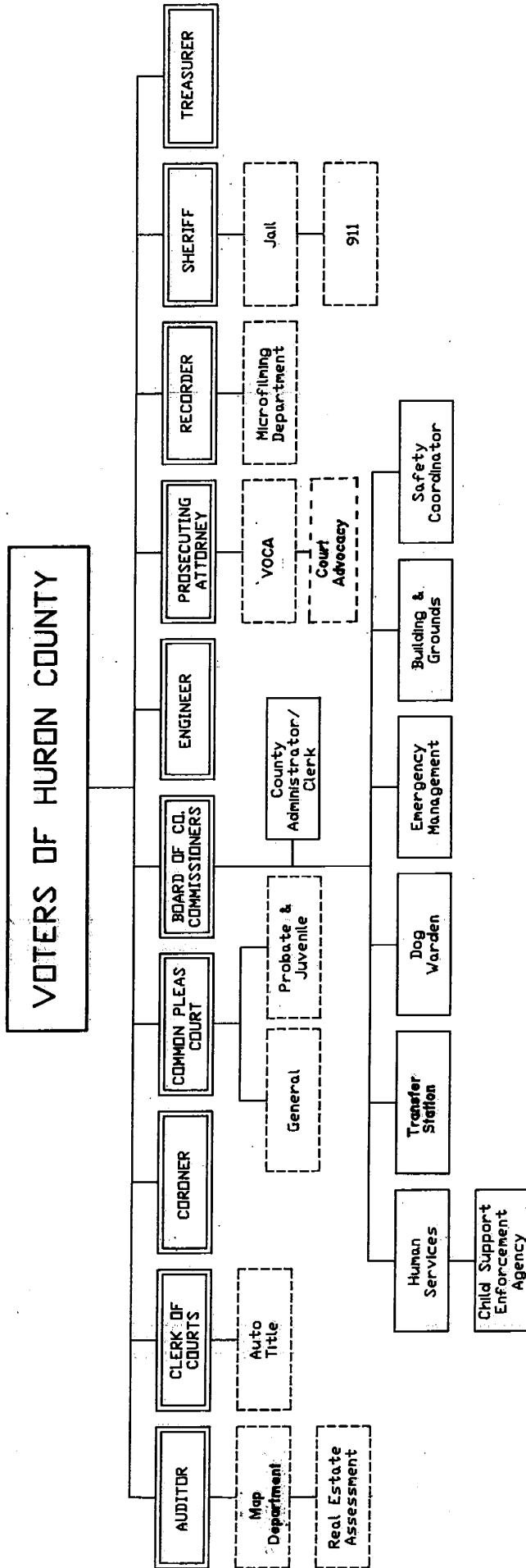


JOHN ELMLINGER  
Huron County Auditor

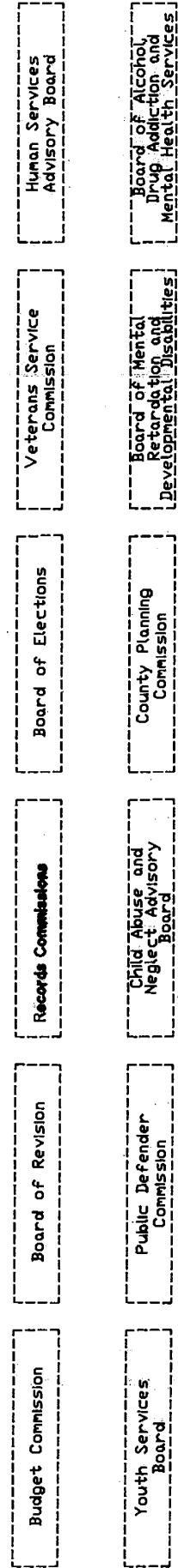
**HURON COUNTY, OHIO  
LIST OF ELECTED OFFICIALS  
DECEMBER 31, 2004**

Auditor..... John A. Elmlinger  
Clerk of Courts.....Susan Hazel  
Commissioner.....Michael Adelman  
Commissioner.....Terry R. Boose  
Commissioner.....Ardeth L. Chupp  
Coroner.....Dr. Jeffery Harwood  
Court of Common Pleas-General.....Earl R. McGimpsey  
Court of Common Pleas-Probate & Juvenile.....Timothy Cardwell  
Engineer.....Lawrence V. McGlinchy  
Prosecuting Attorney.....Russell V. Leffler  
Recorder.....Karen Fries  
Sheriff.....Richard Sutherland  
Treasurer.....Roland Tkach

# 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, 2003

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.



*Nancy L. Ziehl*

President

*Jeffrey R. Emer*

Executive Director

# Financial Information



## Report of Independent Auditors

Huron County Board of Commissioners  
Toledo, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Huron County, Ohio as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We were not engaged to perform an audit of the County's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Huron County, Ohio, as of December 31, 2004, and the respective changes in financial position and the cash flows, where appropriate, thereof and the respective budgetary comparison for the General, Board of Mental Retardation, Job and Family Services, and Motor Vehicle and Gas Tax Funds for the year then ended in conformity with accounting principles generally accepted in the United States.

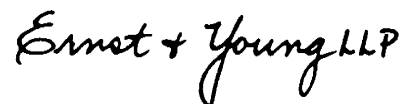
As discussed in Note Q of the accompanying financial statements, the County corrected an error in implementing Government Accounting Standards Statement No. 34, "Basic Financial Statements – Management's Discussion and Analysis – for Statement and Local Governments".

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2005 on our consideration of the County's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal

control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 17 through 25 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries to management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



May 13, 2005

**HURON COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2004**

The discussion and analysis of Huron County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, and the basic financial statements to enhance their understanding of the County's financial performance.

**Financial Highlights**

Key financial highlights for 2004 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2004 by \$61,762,043 (net assets). Of this amount \$14,001,800 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets decreased by \$1,998,198, which is approximately 3.3 % of the net assets at the beginning of the year 2004.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$11,691,714 a decrease of \$2,146,984 from the prior year. Of this amount, \$10,548,424 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the general fund was \$3,005,033, which represents a 10.8% decrease over the prior year, and represents 23.9% of total general fund expenditures.
- Huron County's total debt decreased by \$352,342 during the current year. The key factor for this decrease was the principal payments on the general obligation bonds.

**Overview of the Financial Statements**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Huron County as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions.

The County's basic financial statements comprise three components: 1) County-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

**County-Wide Financial Statements**

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

## *Statement of Net Assets and the Statement of Activities*

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the current year. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated.

In the Statement of Net Assets and the Statement of Activities, the County is divided into two kinds of activities:

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

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

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

## **Fund Financial Statements**

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

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

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

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

The County maintains several individual governmental funds. Information is represented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 30 to 38 of this report.

The County adopts an annual appropriation budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

*Proprietary Funds:* The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Landfill. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance program. Because this service predominantly benefits governmental rather than business-type functions, it has been included with governmental activities in the County-wide financial statements. The proprietary fund financial statements can be found on pages 39 to 42 of this report.

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

*Notes to the Financial Statements:* The notes provide additional information that is essential to a full understanding of the data provided in the County-wide and fund financial statements. The notes to the financial statements can be found on pages 44-72 of this report.

*Other Information:* In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 73-160 of this report.

### **County-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities by \$61,762,043 (\$62,351,058 in governmental activities and (\$589,015) in business type activities) as of December 31, 2004. By far, the largest portion of the County net assets (76%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt used to acquire those capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

<b>Table 1</b>						
	<b>Governmental</b>		<b>Net Assets Business-Type</b>		<b>Governmental</b>	
	<b>Activities <u>2004</u></b>	<b>Activities <u>2004</u></b>	<b>Total <u>2004</u></b>	<b>Activities <u>2003</u></b>	<b>Activities <u>2003</u></b>	<b>Total <u>2003</u></b>
<b>Assets</b>						
Current and other assets	\$24,204,709	\$ 832,547	\$25,037,256	\$21,041,407	\$ 607,629	\$21,649,036
Capital assets, net	<u>53,677,768</u>	<u>3,164,630</u>	<u>56,842,398</u>	<u>55,867,293</u>	<u>3,264,145</u>	<u>59,131,438</u>
<b>Total Assets</b>	<u>77,882,477</u>	<u>3,997,177</u>	<u>81,879,654</u>	<u>76,908,700</u>	<u>3,871,774</u>	<u>80,780,474</u>
<b>Liabilities</b>						
Current and other liabilities	7,378,050	331,390	7,709,440	4,067,216	197,504	4,264,720
Long-term liabilities due within one year	800,000	282,847	1,082,847	415,000	267,847	682,847
Long-term liabilities due in more than one year	<u>7,353,369</u>	<u>3,971,955</u>	<u>11,325,324</u>	<u>7,773,369</u>	<u>4,299,297</u>	<u>12,072,666</u>
<b>Total liabilities</b>	<u>15,531,419</u>	<u>4,586,192</u>	<u>20,117,611</u>	<u>12,255,585</u>	<u>4,764,648</u>	<u>17,020,233</u>
<b>Net Assets</b>						
Invested in capital assets, net of debt	45,524,399	1,739,902	47,264,301	47,678,924	1,593,809	49,272,733
Restricted:						
Capital projects	495,942	0	495,942	596,309	0	596,309
Unrestricted	<u>16,330,717</u>	<u>(2,328,917)</u>	<u>14,001,800</u>	<u>16,377,882</u>	<u>(2,486,683)</u>	<u>13,891,199</u>
<b>Total Net Assets</b>	<u>\$62,351,058</u>	<u>\$( 589,015 )</u>	<u>\$61,762,043</u>	<u>\$64,653,115</u>	<u>\$( 892,874)</u>	<u>\$63,760,241</u>

An additional portion of the County's net assets (.8%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (\$14,001,800) may be used to meet the County's ongoing obligations to citizens and creditors.

Table 2 (on following page) provides a summary of the changes in net assets for the

year ended December 31, 2004. The County financial position declined for governmental activities and increased for business-type activities.

### **Governmental Activities**

Human Services accounted for \$11,358,093 of the \$41,243,288 total expenses for governmental activities or 27% of total expenses. The next largest programs are health and public works, accounting for \$7,242,342 and \$7,771,191 respectively, which represents 17% and 19% respectively of total governmental expenses.

Tax revenue accounts for \$12,822,313 of the \$39,141,231 total revenue for governmental activity, or 33% of total revenue. Operating grants was the largest program revenue accounting for \$21,253,063, or 54% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving \$7,068,830 and Motor Vehicle and Gas Tax, receiving \$4,171,293.

The County's direct charges to users of governmental services made up \$2,843,462 or 7% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity and licenses and permits.

### **Business-type Activities**

The net assets for the business-type activities for the County increased by \$303,859 during the year 2004. The major revenue source was charges for services of \$2,170,050.

### **Financial Analysis of the County's Funds**

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

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

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$3,005,003, while total fund balance reached \$3,176,270. This is a decrease of 10.8% and 10.7%, respectively. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 25.2 percent to total general fund expenditures, while total fund balance represents 26.4 percent of that same amount.



Table 2

Revenues	Changes in Net Assets Business-Type Activities 2004			Changes in Net Assets Business-Type Activities 2003		
	Governmental Activities 2004	Business-Type Activities 2004	Total 2004	Governmental Activities 2003	Business-Type Activities 2003	Total 2003
Program Revenues:						
Charges for services	\$ 2,843,462	\$2,170,050	\$ 5,013,512	\$ 2,964,948	\$2,221,507	\$5,186,455
Operating grants and contributions	21,253,063	173,731	21,426,794	19,046,041	61,684	19,107,725
General Revenues:						
Taxes	12,822,318	0	12,822,318	17,081,368	0	17,081,368
Investment income	358,846	0	358,846	498,605	0	498,605
Other	<u>1,863,542</u>	<u>0</u>	<u>1,863,542</u>	<u>1,933,353</u>	<u>0</u>	<u>1,933,353</u>
<i>Total Revenues</i>	<u>39,141,231</u>	<u>2,343,781</u>	<u>41,485,012</u>	<u>41,524,315</u>	<u>2,283,191</u>	<u>43,807,506</u>
<b>Program Expenses</b>						
General Government:						
Legislative and executive	6,081,498	0	6,081,498	6,148,404	0	6,148,404
Judicial system	1,932,750	0	1,932,750	2,108,324	0	2,108,324
Public safety	6,035,452	0	6,035,452	5,722,047	0	5,722,047
Public works	7,771,191	0	7,771,191	6,473,238	0	6,473,238
Health	7,243,342	0	7,242,342	6,680,406	0	6,680,406
Human services	11,358,093	0	11,358,093	13,423,408	0	13,423,408
Conservation and recreation	58,623	0	58,623	56,727	0	56,727
Miscellaneous	346,316	0	346,316	476,834	0	476,834
Interest and fiscal charges	422,023	0	422,023	429,606	0	429,606
Landfill	<u>0</u>	<u>2,239,922</u>	<u>2,239,922</u>	<u>0</u>	<u>2,829,606</u>	<u>2,829,606</u>
<i>Total Expenses</i>	<u>41,243,288</u>	<u>2,239,922</u>	<u>43,483,210</u>	<u>41,518,994</u>	<u>2,829,606</u>	<u>44,348,600</u>
Decrease in Net Assets before Transfers	(2,102,057)	103,859	(1,998,198)	5,321	(546,415)	(541,094)
Transfers	<u>(200,000)</u>	<u>200,000</u>	<u>0</u>	<u>(249,220)</u>	<u>249,220</u>	<u>0</u>
Decrease in Net Assets	(2,302,057)	303,859	(1,998,198)	(249,899)	(297,195)	(541,094)

Net Assets - beginning	<u>64,653,115</u>	<u>(892,874)</u>	<u>63,760,241</u>	<u>64,897,014</u>	<u>(595,679)</u>	<u>64,301,335</u>
Net Assets - ending	<u>\$62,351,058</u>	<u>\$ (589,015)</u>	<u>\$61,762,043</u>	<u>\$64,653,115</u>	<u>\$(892,874)</u>	<u>\$63,760,241</u>

The fund balance of the County's general fund decreased by (\$382,087) during the current fiscal year. Key factors in this change are as follows:

- A decrease in tax revenue of approximately 461,000 offset by an increase in investment earnings of approximately \$278,000.
- A decrease of expenditures approximately \$249,000.

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

The fund balance of the Board of Mental Retardation decreased \$772,153 to \$817,878. The decrease is due primarily to decrease in tax revenue.

The fund balance of Job and Family Services increased \$13,277 to \$771,829. The decrease is due to an increase in intergovernmental revenue.

The fund balance of Motor Vehicle and Gas Tax increased from \$418,586 to \$2,535,702. The increase is due to reimbursements from the State of Ohio for expenses on Issue II projects.

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

Unrestricted net assets of the Landfill Fund at the end of the year amounted to \$(589,015). Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

### **General Fund Budgetary Highlights**

There were no differences between the original budget and the final amended budget.

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

**Capital assets.** The County's investment in capital assets for its governmental and business type activities as of December 31, 2004 amounts to \$56,842,398 (net of accumulated depreciation). This investment in capital asset includes land, building structures and improvements, furniture, fixtures equipment and infrastructure. The total decrease in the County's investment in capital assets for the current fiscal year was 3.8% (a 3.9% decrease for governmental activities and a 3.0% decrease for business-type activities).

There were no major capital asset events during the current fiscal year.

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

**Long-term debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$9,129,350, which is backed by the full faith and credit of the government. The county also had a new note payable outstanding of \$375,000.

The County's total debt decreased by \$262,760 during the current fiscal year. This was due to required debt service payments offset by the note payable of \$375,000.

The County maintains an "AA " rating from Standard & Poor's and an "AA " rating from Moody's for general obligation debt.

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current debt limitation for Huron County is \$24.0.

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

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

The unemployment rate for the County is currently nine percent, which is consistent with the rate a year ago. The state average unemployment rate was five percent and the national average was four percent.

Inflationary trends in the region compare favorably to nation indices.

These factors were considered in preparing the County's budget for the 2005 fiscal year.

### **Request for Information**

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

**John A. Elmlinger  
Huron County Auditor  
12 East Main Street; Suite 300  
Norwalk OH 44857**

**HURON COUNTY, OHIO  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2004**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Assets:</b>			
Pooled cash and cash investments.....	\$12,067,187	\$ 560,466	\$ 12,627,653
Receivables (net of allowance for uncollectables)	6,596,487	272,081	6,868,568
Due from other governments.....	5,263,848	0	5,263,848
Prepaid expenses.....	98,178	0	98,178
Inventory: materials and supplies.....	179,009	0	179,009
Capital assets not being depreciated.....	1,213,483	307,678	1,521,161
Capital assets being depreciated (net).....	52,464,285	2,856,952	55,321,237
<i>Total assets</i> .....	<u>77,882,477</u>	<u>3,997,177</u>	<u>81,879,654</u>
<b>Liabilities:</b>			
Accounts Payable.....	3,123,033	272,818	3,395,851
Accrued wages and benefits.....	2,154,294	52,091	2,206,385
Due to other governments.....	2,100,723	0	2,100,723
Accrued interest payable.....	0	6,481	6,481
Long-term liabilities			
Due within one year.....	800,000	282,847	1,082,847
Due in more than one year.....	<u>7,353,369</u>	<u>3,971,955</u>	<u>11,325,324</u>
<i>Total liabilities</i> .....	<u>15,531,419</u>	<u>4,586,192</u>	<u>20,117,611</u>
<b>Net Assets:</b>			
Invested in capital assets, net of related debt.....	45,524,399	1,739,902	47,264,301
Restricted for:			
Capital projects.....	495,942	0	495,942
Unrestricted (deficit).....	<u>16,330,717</u>	<u>(2,328,917)</u>	<u>14,001,800</u>
<i>Total net assets</i> .....	<u>\$ 62,351,058</u>	<u>\$ (589,015)</u>	<u>\$ 61,762,043</u>

The Notes to the Financial Statements are an integral part of this statement.

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**HURON COUNTY, OHIO  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2004**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental activities:				
General government -				
Legislative and executive.....	\$6,081,498	\$1,909,469	\$1,934,123	\$0
Judicial.....	1,932,750	414,936	725,231	0
Public safety.....	6,035,452	183,010	530,781	0
Public works.....	7,771,191	109,410	4,602,366	0
Health.....	7,242,342	0	2,623,056	0
Human services.....	11,358,093	226,637	10,837,506	0
Conservation and recreation.....	53,623	0	0	0
Miscellaneous.....	346,316	0	0	0
Interest and fiscal charges.....	422,023	0	0	0
Total governmental activities.....	<u>41,243,288</u>	<u>2,843,462</u>	<u>21,253,063</u>	<u>0</u>
Business-type activities:				
Landfill.....	2,239,922	2,170,050	173,731	-
Total business-type activities.....	<u>2,239,922</u>	<u>2,170,050</u>	<u>173,731</u>	<u>-</u>
Total primary government.....	<u>\$ 43,483,210</u>	<u>\$ 5,013,512</u>	<u>\$ 21,426,794</u>	<u>\$ -</u>

General Revenues:

Property Tax.....
Sales Tax.....
Other Tax.....
Charges for services not restricted to specific programs.....
Intergovernmental revenue not restricted to specific programs.....
Investment Income.....
Miscellaneous.....
Transfers.....
Total general revenues and transfers.....
Changes in net assets.....
Net assets (deficit) - beginning as restated (See Note Q).....
Net assets (deficit) - ending.....

The Notes to the Financial Statements are an integral part of this statement

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

**Primary Government**

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
(\$2,237,906)	\$0	(\$2,237,906)
(792,583)		(792,583)
(5,321,661)		(5,321,661)
(3,059,415)		(3,059,415)
(4,619,286)		(4,619,286)
(293,950)		(293,950)
(53,623)		(53,623)
(346,316)		(346,316)
(422,023)		(422,023)
<u>(17,146,763)</u>	<u>0</u>	<u>(17,146,763)</u>
	103,859	103,859
-	103,859	103,859
<u>(17,146,763)</u>	<u>103,859</u>	<u>(17,042,904)</u>
6,166,571		6,166,571
6,341,277		6,341,277
314,470		314,470
-		-
-		-
358,846		358,846
1,863,542		1,863,542
(200,000)	200,000	-
<u>14,844,706</u>	<u>200,000</u>	<u>15,044,706</u>
(2,302,057)	303,859	(1,998,198)
64,653,115	(892,874)	63,760,241
<u>\$ 62,351,058</u>	<u>\$ (589,015)</u>	<u>\$ 61,762,043</u>

The Notes to the Financial Statements are an integral part of this statement

HURON COUNTY, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2004

GOVERNMENTAL FUND TYPES

	General Fund	Board of Mental Retardation	Job & Family Services	Motor Vehicle & Gas Tax	Nonmajor Governmental	Total Governmental Funds
<b>ASSETS</b>						
Pooled cash and investments.....	\$2,078,287	\$943,464	\$990,310	\$1,816,806	5,735,763	\$11,564,630
Receivables (net of allowances for uncollectibles)						
Taxes.....	2,792,156	2,298,999	0	178,707	701,964	5,971,826
Accounts.....	47,569	0	551	2,584	40,816	91,520
Special assessments.....	4,036	0	0	0	125,012	129,048
Accrued interest receivable.....	3,751	0	0	0	660	4,411
Loans.....	0	0	0	0	291,389	291,389
Due from other governments.....	3,016,907	1,601	109,619	1,848,105	287,616	5,263,848
Prepayments.....	98,178	0	0	0	0	98,178
Materials and supplies inventory.....	1,920	0	0	175,169	1,920	179,009
<b>Total assets.....</b>	<b>\$8,042,804</b>	<b>\$3,244,064</b>	<b>\$1,100,480</b>	<b>\$4,021,371</b>	<b>\$7,185,140</b>	<b>\$23,593,859</b>

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



HURON COUNTY, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2004

GOVERNMENTAL FUND TYPES

	General Fund	Board of Mental Retardation	Job & Family Services	Motor Vehicle & Gas Tax	Nonmajor Governmental	Total Governmental Funds
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable.....	\$319,647	\$50,449	\$227,331	\$309,681	\$1,407,444	\$2,314,552
Due to other governments.....	2,100,723	0	0	0	0	2,100,723
Accrued wages and benefits.....	232,623	76,738	101,320	45,445	98,801	554,927
Deferred revenue.....	2,213,541	2,298,999	0	1,130,543	1,288,860	6,931,943
<b>Total liabilities.....</b>	<b>4,866,534</b>	<b>2,426,186</b>	<b>328,651</b>	<b>1,485,669</b>	<b>2,795,105</b>	<b>11,902,145</b>
<b>FUND BALANCES</b>						
<b>Fund Balances:</b>						
<b>Reserved-</b>						
Reserved for encumbrances.....	71,139	67,661	39,876	282,951	113,087	574,714
Reserved for loans.....	0	0	0	0	291,389	291,389
Reserved for prepayments.....	98,178	0	0	0	0	98,178
Reserved for inventory.....	1,920	0	0	175,169	1,920	179,009
<b>Unreserved-</b>						
General fund.....	3,005,033	0	0	0	0	3,005,033
Special revenue funds.....	0	750,217	731,953	2,077,582	3,487,697	7,047,449
Capital project funds.....	0	0	0	0	495,942	495,942
<b>Total fund balances.....</b>	<b>3,176,270</b>	<b>817,878</b>	<b>771,829</b>	<b>2,535,702</b>	<b>4,390,035</b>	<b>11,691,714</b>
<b>Total liabilities and fund balances.....</b>	<b>\$8,042,804</b>	<b>\$3,244,064</b>	<b>\$1,100,480</b>	<b>\$4,021,371</b>	<b>\$7,185,140</b>	<b>\$23,593,859</b>

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

**HURON COUNTY, OHIO  
RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET  
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31,2004**

Total governmental fund balances	\$11,691,714
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	53,677,768
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	(197,631)
Long-term assets are not available to pay for current period expenditures and therefore deferred in the funds.	6,931,943
Long term liabilities, including bonds payable, note payable and compensated absences, and landfill obligation are not due and payable in the current period and therefore are not reported on the funds.	<u>(9,752,736)</u>
Net assets of governmental activities	<u>\$ 62,351,058</u>

The Notes to the Financial Statements are an integral part of this statement.

HURON COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2004

	General Fund	Board of Mental Retardation	Job & Family Services	Motor Vehicle & Gas Tax	Nonmajor Governmental	Totals Governmental Funds
<b>Revenues:</b>						
Taxes.....	8,885,988	\$1,560,140	\$0	\$237,406	399,674	\$11,083,208
Charges for services.....	1,084,861	0	0	50,714	1,381,761	2,517,336
Licenses and permits.....	4,176	0	0	11,287	0	15,463
Special assessments.....	0	0	0	0	93,653	93,653
Fines and forfeitures.....	251,394	0	0	47,409	11,860	310,663
Intergovernmental revenue.....	1,488,044	1,062,412	7,068,830	4,171,293	6,862,278	20,652,857
Investment earnings.....	305,507	0	0	30,943	15,650	352,100
Miscellaneous revenue.....	906,527	139,637	397,396	495,021	304,961	2,243,542
<b>Total revenues.....</b>	<b>12,926,497</b>	<b>2,762,189</b>	<b>7,466,226</b>	<b>5,044,073</b>	<b>9,069,837</b>	<b>37,268,822</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government-</b>						
Legislative and executive.....	4,504,482	0	0	0	1,256,822	5,761,304
Judicial.....	1,840,300	0	0	0	0	1,840,300
Public safety.....	4,603,668	0	0	0	1,259,016	5,862,684
Public works.....	8,696	0	0	4,625,487	415,704	5,049,887
Health.....	96,814	3,534,342	0	0	3,411,928	7,043,084
Human services.....	1,075,804	0	7,452,949	0	3,172,202	11,700,955
Conservation and recreation.....	0	0	0	0	52,189	52,189
Miscellaneous.....	415,920	0	0	0	(78,563)	337,357
Capital outlay.....	30,895	0	0	0	710,417	741,312
<b>Debt service:</b>						
Principal retirement.....	0	0	0	0	415,000	415,000
Interest and fiscal charges.....	0	0	0	0	411,734	411,734
<b>Total expenditures.....</b>	<b>12,576,579</b>	<b>3,534,342</b>	<b>7,452,949</b>	<b>4,625,487</b>	<b>11,026,449</b>	<b>39,215,806</b>
<b>Excess of revenues over (under) expenditures.....</b>	<b>349,918</b>	<b>(772,153)</b>	<b>13,277</b>	<b>418,586</b>	<b>(1,956,612)</b>	<b>(1,946,984)</b>
<b>Other financing sources (uses):</b>						
Transfers in.....	106,695	0	0	0	1,007,247	1,113,942
Transfers out.....	(838,680)	0	0	0	(475,262)	(1,313,942)
<b>Total other financing sources (uses)</b>	<b>(731,985)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>531,985</b>	<b>(200,000)</b>
<b>Net change in fund balance.....</b>	<b>(382,067)</b>	<b>(772,153)</b>	<b>13,277</b>	<b>418,586</b>	<b>(1,424,627)</b>	<b>(2,146,984)</b>
<b>Fund balance January 1</b>	<b>3,558,337</b>	<b>1,590,031</b>	<b>758,552</b>	<b>2,117,116</b>	<b>5,814,662</b>	<b>13,838,698</b>
<b>Fund balance, December 31.....</b>	<b>\$3,176,270</b>	<b>\$817,878</b>	<b>\$771,829</b>	<b>\$2,535,702</b>	<b>\$4,390,035</b>	<b>\$11,691,714</b>

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

**HURON COUNTY, OHIO  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2004**

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

Net change in fund balances - total governmental funds	\$ (2,146,984)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital outlays in the current period.	(2,189,525)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	4,155,150
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt.	415,000
Some expenses reported in the Statement of Activities do not require the use of financial resources and, therefore, are not reported as expenditures in governmental funds.	(1,599,367)
The net revenue of certain activities of internal service funds is reported with governmental activities.	<u>(936,331)</u>
Change in net assets of governmental activities	<u>\$ (2,302,057)</u>

The Notes to the Financial Statements are an integral part of this statement.

HURON COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
ALL GOVERNMENTAL FUND TYPES  
YEAR ENDED DECEMBER 31, 2004

General Fund

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes.....	\$9,003,467	\$9,003,467	\$9,453,797	\$450,330
Charges for services.....	1,113,500	1,113,500	1,091,953	(21,547)
Licenses and permits.....	4,650	4,650	4,176	(474)
Fines and forfeitures.....	260,200	260,200	239,020	(21,180)
Intergovernmental revenue.....	1,232,300	1,232,300	1,239,127	6,827
Special assessments.....	0	0	0	0
Investment earnings.....	300,000	300,000	304,594	4,594
Miscellaneous revenue.....	481,576	557,931	896,232	338,301
<b>Total revenues.....</b>	<b>12,395,693</b>	<b>12,472,048</b>	<b>13,228,899</b>	<b>756,851</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General government-</b>				
Legislative and executive.....	5,125,750	5,084,447	4,605,112	479,335
Judicial.....	2,098,245	2,117,279	1,895,760	221,519
Public safety.....	4,782,535	4,863,034	4,712,584	150,450
Public works.....	11,100	11,100	8,696	2,404
Health.....	106,152	106,152	106,105	47
Human services.....	1,309,637	1,309,637	1,073,919	235,718
Conservation and recreation.....	0	0	0	0
Miscellaneous.....	353,920	353,920	353,920	0
Capital outlay.....	35,000	35,000	30,895	4,105
<b>Total expenditures.....</b>	<b>13,822,339</b>	<b>13,880,569</b>	<b>12,786,991</b>	<b>1,093,578</b>
<b>Excess of revenues over (under) expenditures.....</b>	<b>(1,426,646)</b>	<b>(1,408,521)</b>	<b>441,908</b>	<b>1,850,429</b>
<b>Other financing sources (uses):</b>				
Operating transfers in.....	106,695	106,695	106,695	0
Operating transfers (out).....	(792,573)	(916,071)	(900,680)	(108,107)
<b>Excess of revenues and other financing sources over (under) expenditures and other uses.....</b>	<b>(2,112,524)</b>	<b>(2,217,897)</b>	<b>(352,077)</b>	<b>1,742,322</b>
Fund balance, January 1.....	2,020,329	2,020,329	2,020,329	0
Prior year encumbrances appropriated...	197,568	197,568	197,568	0
<b>Fund balance, December 31.....</b>	<b>\$105,373</b>	<b>\$0</b>	<b>\$1,865,820</b>	<b>\$1,742,322</b>

The Notes to the Financial Statements are an integral part of this statement.

HURON COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
BOARD OF MENTAL RETARDATION SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$2,600,000	\$2,600,000	\$2,546,840	(\$53,160)
Intergovernmental revenue.....	1,270,000	1,270,000	1,061,794	(208,206)
Miscellaneous revenue.....	115,000	115,000	76,847	(38,153)
<b>Total revenues.....</b>	<b>3,985,000</b>	<b>3,985,000</b>	<b>3,685,481</b>	<b>(299,519)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	2,879,056	2,835,056	2,795,618	39,438
Materials and supplies.....	78,650	108,650	102,928	5,722
Charges and services.....	740,494	764,494	644,312	120,182
Capital purchases.....	100,000	90,000	87,816	2,184
<b>Total expenditures.....</b>	<b>3,798,200</b>	<b>3,798,200</b>	<b>3,630,674</b>	<b>167,526</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>186,800</b>	<b>186,800</b>	<b>54,807</b>	<b>(131,993)</b>
<b>Other financing sources (uses):</b>				
Transfers in.....	5,000	5,000	0	(5,000)
Transfers out.....	(320,000)	(320,000)	0	320,000
<b>Total other financing sources (uses)</b>	<b>(315,000)</b>	<b>(315,000)</b>	<b>0</b>	<b>315,000</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....</b>	<b>(128,200)</b>	<b>(128,200)</b>	<b>54,807</b>	<b>183,007</b>
Fund balance, January 1.....	667,517	667,517	667,517	0
Prior year encumbrances appropriated.....	128,200	128,200	128,200	0
<b>Fund balance, December 31.....</b>	<b>\$667,517</b>	<b>\$667,517</b>	<b>\$850,524</b>	<b>\$183,007</b>

The Notes to the Financial Statements are an integral part of this statement.

HURON COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
JOB & FAMILY SERVICES SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$9,656,965	\$9,656,965	\$7,016,354	(\$2,640,611)
Miscellaneous revenue.....	595,502	595,502	559,627	(35,875)
<b>Total revenues.....</b>	<b>10,252,467</b>	<b>10,252,467</b>	<b>7,575,981</b>	<b>(2,676,486)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	3,731,000	3,781,000	3,628,956	152,044
Materials and supplies.....	126,500	126,500	74,875	51,625
Charges and services.....	7,264,687	7,214,687	4,097,377	3,117,310
Capital purchases.....	147,000	147,000	50,772	96,228
<b>Total expenditures.....</b>	<b>11,269,187</b>	<b>11,269,187</b>	<b>7,851,980</b>	<b>3,417,207</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(1,016,720)</b>	<b>(1,016,720)</b>	<b>(275,999)</b>	<b>740,721</b>
Fund balance, January 1.....	650,262	650,262	650,262	0
Prior year encumbrances appropriated.....	366,458	366,458	366,458	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$740,721</b>	<b>\$740,721</b>

The Notes to the Financial Statements are an integral part of this statement.

HURON COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
MOTOR VEHICLE AND GAS TAX SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$170,000	\$170,000	\$168,760	(\$1,240)
Charges for services.....	50,000	50,000	50,714	714
Licenses and permits.....	12,287	12,287	11,287	(1,000)
Fines and forfeitures.....	40,000	40,000	48,863	8,863
Intergovernmental revenue.....	3,750,000	3,750,000	3,788,835	38,835
Investment earnings.....	30,000	30,000	30,943	943
Miscellaneous revenue.....	361,000	361,000	495,021	134,021
<b>Total revenues.....</b>	<b>4,413,287</b>	<b>4,413,287</b>	<b>4,594,423</b>	<b>181,136</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	2,398,787	2,398,787	2,145,223	253,564
Materials and supplies.....	730,000	730,000	683,699	46,301
Charges and services.....	1,937,968	1,937,968	1,766,912	171,056
Capital purchases.....	541,200	541,200	470,928	70,272
<b>Total expenditures.....</b>	<b>5,607,955</b>	<b>5,607,955</b>	<b>5,066,762</b>	<b>541,193</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(1,194,668)</b>	<b>(1,194,668)</b>	<b>(472,339)</b>	<b>722,329</b>
Fund balance, January 1.....	1,255,196	1,255,196	1,255,196	0
Prior year encumbrances appropriated.....	489,168	489,168	489,168	0
<b>Fund balance, December 31.....</b>	<b>\$549,696</b>	<b>\$549,696</b>	<b>\$1,272,025</b>	<b>\$722,329</b>

The Notes to the Financial Statements are an integral part of this statement.



**HURON COUNTY  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
DECEMBER 31, 2004**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Landfill</b>	<b>Internal Service Fund</b>
<b>Assets:</b>		
Current assets:		
Pooled cash and investments.....	\$ 560,466	\$502,557
Receivables (net of allowances for uncollectables).....	272,081	108,293
<i>Total current assets</i> .....	<i>832,547</i>	<i>610,850</i>
Noncurrent assets:		
Land.....	307,678	0
Land improvements.....	2,867,842	0
Buildings, structures and improvements.....	1,514,302	0
Furniture, fixtures and equipment.....	786,232	0
Less: accumulated depreciation.....	(2,311,424)	0
Total capital assets.....	3,164,630	0
<i>Total assets</i> .....	<i>3,997,177</i>	<i>610,850</i>
<b>Liabilities:</b>		
Current liabilities-		
Accounts Payable.....	272,818	808,481
Accrued wages and benefits.....	52,091	0
Accrued interest payable.....	6,481	0
Current portion of long-term debt.....	282,847	0
<i>Total current liabilities</i> .....	<i>614,237</i>	<i>808,481</i>
Noncurrent liabilities:		
General obligation bonds payable.....	1,090,981	0
Obligations under capital leases.....	50,900	0
Unfunded closure/post closure.....	2,830,074	0
<i>Total noncurrent liabilities</i> .....	<i>3,971,955</i>	<i>0</i>
<i>Total liabilities</i> .....	<i>4,586,192</i>	<i>808,481</i>
<b>Net Assets:</b>		
Invested in capital assets, net of related debt	1,739,902	0
Unrestricted (deficit).....	(2,328,917)	(197,631)
<i>Total net assets (deficit)</i> .....	<i>(589,015)</i>	<i>(197,631)</i>
<i>Total liabilities and net assets</i> .....	<i>\$ 3,997,177</i>	<i>\$610,850</i>

The Notes to the Financial Statements are an integral part of this statement.

**HURON COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2004**

	<b>Business- Type Activities Landfill</b>	<b>Governmental Activities - Internal Service Fund</b>
Operating revenues:		
Charges for services.....	\$2,170,050	\$3,592,542
Miscellaneous.....	173,731	0
Total operating revenues.....	<u>2,343,781</u>	<u>3,592,542</u>
Operating expenses:		
Personal services.....	336,812	0
Contract services.....	1,438,753	4,535,619
Materials and supplies.....	2,377	0
Depreciation.....	167,792	0
Miscellaneous.....	169,031	0
Total operating expenses.....	<u>2,114,765</u>	<u>4,535,619</u>
Operating income (loss).....	<u>229,016</u>	<u>(943,077)</u>
Nonoperating revenues (expenses):		
Interest income.....	0	6,746
Interest and fiscal charges.....	(124,868)	0
Loss on disposal of fixed assets.....	(289)	0
Total nonoperating revenues (expenses).....	<u>(125,157)</u>	<u>6,746</u>
Income (loss) before contributions and operating transfers.....	103,859	(936,331)
Transfer in.....	335,148	0
Transfer out.....	<u>(135,148)</u>	<u>0</u>
Change in net assets.....	303,859	(936,331)
Net assets (deficit) at beginning of year.....	<u>(892,874)</u>	<u>738,700</u>
Net assets (deficit) at end of year.....	<u><u>(\$589,015)</u></u>	<u><u>(\$197,631)</u></u>

The Notes to the Financial Statements are an integral part of this statement.

HURON COUNTY, OHIO  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2004

	Business-Type Activities Landfill	Health Insurance Internal Service
Cash flows from operating activities:		
Cash received from customers .....	\$2,138,086	\$3,515,852
Cash received from other operating revenues.....	66,007	\$0
Cash paid to suppliers.....	(1,415,615)	(4,135,942)
Cash paid to employees.....	(339,399)	0
Net cash provided by (used in) operating activities...	449,079	(620,090)
Cash flows from non-capital financing activities:		
Transfers in.....	335,148	0
Transfers out.....	(135,148)	0
Net cash provided by non-capital financing activities....	200,000	0
Cash flows from capital and related financing activities:		
Principal payments - bonds.....	(222,760)	0
Interest paid.....	(124,868)	0
Purchases of fixed assets.....	(68,567)	0
Principal payments - capital lease .....	(22,847)	0
Net cash used in capital and related financing activities.....	(439,042)	0
Cash flows from investing activities:		
Interest received.....	0	6,102
Net cash provided by investing activities.....	0	6,102
Net increase (decrease) in cash.....	210,037	(613,988)
Cash and cash equivalents, January 1.....	350,429	1,116,545
Cash and cash equivalents, December 31.....	\$560,466	\$502,557

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

HURON COUNTY, OHIO  
 STATEMENT OF CASH FLOWS (continued)  
 PROPRIETARY FUNDS  
 YEAR ENDED DECEMBER 31, 2004  
 Reconciliation of Operating Income (Loss) to Net Cash Provided  
 by Operating Activities

	Business-Type Activities Landfill	Governmental Activities Internal Service Fund
Operating income (loss).....	\$229,016	(\$943,077)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation expense.....	167,792	0
Amoritzation of bond issuance costs.....	13,511	0
(Increase) decrease in operating assets:		
Accounts receivable.....	(31,964)	(76,690)
Inventory.....	3,572	0
Increase (decrease) in operating liabilities:		
Accounts payable.....	137,504	399,677
Accrued wages and benefits.....	(2,587)	0
Accrued interest payable.....	(1,031)	0
Unfunded closure/post-closure care costs.....	(66,734)	0
Total adjustments.....	<u>220,063</u>	<u>322,987</u>
Net cash provided by (used in) operating activities.....	<u>\$449,079</u>	<u>(\$620,090)</u>

Non cash capital and related financing activities:  
 NONE

The Notes to the Financial Statements are an integral part of this statement.

**HURON COUNTY, OHIO  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUND  
DECEMBER 31, 2004**

	<b>Agency Funds</b>
<b>Assets:</b>	
Current assets:	
Pooled cash and cash investments.....	\$ 2,950,145
Segregated cash accounts.....	619,679
Due from other governments.....	48,111,317
<i>Total assets</i> .....	51,681,141
 <b>Liabilities:</b>	
Unapportioned monies.....	\$1,917,410
Deposits held due to others.....	5,573,460
Payroll withholdings.....	146,732
Due to other governments.....	44,043,539
<i>Total liabilities</i> .....	51,681,141

The Notes to the Financial Statements are an integral part of this statement.

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

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

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

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

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

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

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

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

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

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

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

- \* General Fund: This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state and local government fund receipts, investment earnings and charges for services.

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

- \* Board of Mental Retardation Special Revenue Fund: This fund accounts for County-wide property tax levy, state grants and reimbursements used for care and services for the mentally handicapped and retarded.
- \* Job & Family Services Special Revenue Fund: This fund accounts for all federal and state grants and reimbursements as well as transfers from the General Fund used for human services.
- \* Motor Vehicle and Gas Tax Special Revenue Fund: This fund accounts for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge improvement programs.

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

- \* Landfill Fund: This fund is used to account for operations that provide services that are financed primarily by user charges or activities for landfill dumping and recycling of Huron County solid wastes.
- \* Health Insurance Internal Service Fund: To account for claims and administration of the health insurance program for covered County employees and eligible dependents.

Additionally the County reports which Internal Service Funds account for the goods or services provided by certain County departments to other County funds, departments and other governmental units, on a cost reimbursement basis. The County also reports agency funds that account for and maintain assets held by the County or as an agent for individuals, private organizations, and other governmental units and other funds. These assets include: property and other taxes, as well as other intergovernmental resources that have been collected and which will be distributed to other taxing districts located in Huron County.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Huron County Landfill/Solid Waste District and the County's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All



Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the County are prepared in conformity with accounting principles generally accepted in the United States (GAAP) for local government units as prescribed in statements and interpretations issued by the GASB and other recognized authoritative sources. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989 to its proprietary activities.

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

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

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

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

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

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

**Revenues–Exchange and Non-Exchange Transactions:** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within thirty days of fiscal year-end.

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, sales tax, grants, interest, fees and charges for services.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2004 but which were levied to finance fiscal year 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

**Budgetary Information:** Under Ohio law, the Board of County Commissioners must adopt an appropriations budget by January 1<sup>st</sup> of a give year, or adopt a temporary

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

appropriation measure with final passage of a permanent budget by April 1<sup>st</sup>, for all funds except Agency Funds. Budgets are legally required for each organizational unit by object (personal services, materials and supplies, charges for services and capital outlays and equipment).

Each County department prepares a budget that is approved by the Board of County Commissioners. The budget manager in the Auditor's Office can make modifications to the original budget within expenditure objects. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations at the object level (the legal level of control). Unencumbered and unexpended appropriations lapse at year-end. Encumbered and unpaid appropriations (reserved for encumbrances) are carried forward to the next year as authority for expenditures.

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

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 difference between the accrual and cash basis statements was not significant. 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.

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

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

**Capital Assets:** Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized, as projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

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

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

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

**Grants and Other Intergovernmental Revenues:** Local Government fund revenues are recorded as receivables and revenues when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement type grants for the acquisition or construction of capital assets 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.

**Interfund Transactions:** During the normal course of operations, the County has numerous transactions between funds. These transactions include charges for services provided by an Internal Service fund to other funds and operating transfers. Transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in Governmental Fund Types and as transfers in Proprietary funds.

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.

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**Compensated Absences:** The County records accumulated unpaid vacation, over time pay and vested sick time benefits as accrued wages and benefits payable when earned by employees. The entire compensated absences liability is reported on the governmental-wide financial statements.

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

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

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

**Fund Balance Reservations and Designations:** The County reserves portions of fund balances that are legally segregated for specific future uses or that do not represent available, spendable resources and, therefore, are not appropriable for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use, which are not legally segregated. Undesignated fund balances are not reserved nor designated and are appropriable in future periods.

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

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NOTE C – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

I. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets.

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds, and net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and therefore not reported in the funds.” Details of this difference are as follows:

Bonds payable.....	\$...7,778,369
Note payable .....	375,000
Compensated absences.....	<u>1,599,367</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net assets – governmental funds.....	<u>\$...9,752,736</u>

II. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures and changes in fund balance includes a reconciliation between net changes in *fund balances – total governmental funds and changes in net assets of governmental activities*. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expenses.” The details of the difference are as follows:

Capital outlay.....	\$.....741,312
Capital asset additions in excess of capital outlay.....	1,326,495
Depreciation expense.....	(4,257,332)
<i>Net adjustment</i> .....	<u>\$...2,189,525</u>

Another element of that reconciliation states that “The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.” The details of this difference are as follows:

Principal retirement.....	\$.....415,000
<i>Net adjustment</i> .....	<u>\$.....415,000</u>

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**NOTE D – POOLED CASH AND CASH EQUIVALENTS, SEGREGATED CASH, INVESTMENTS AND DEPOSITS**

To improve cash management, cash received by the County is pooled in a central bank account, which is managed by the County Treasurer. Amounts for all funds including proprietary funds, are maintained in this account or are temporarily used to purchase short-term investments. Individual fund integrity is maintained through the County's records. Each fund's interest in the pooled bank accounts is presented as cash and cash equivalents, and investments on the balance sheet. Investments are limited to STAR Ohio, certificates of deposit, U.S. Treasury Obligations and Mortgage-backed Securities and a revenue Bond anticipation note. These investments are stated at fair value. Money market investments that mature within one year of acquisition and participating interest-earning investment contracts that mature within one year of acquisition are reported at amortized cost.

Investment income is recorded in the General, various Special Revenue and Self-funded Health Insurance funds. Investment income in the General fund includes earnings on all pooled investments. Investment income earned during 2004 totaled approximately \$359,000.

The County uses separate bank accounts for resources not deposited with the County Treasurer. These interest bearing depository accounts are presented in the Combined Balance Sheet as "Segregated Cash Accounts."

**Legal Provisions:** The County Treasurer is permitted by Ohio law to deposit or invest County funds 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 and 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.
- 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).

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- 6) Commercial paper issued by any corporation incorporated under the laws of the United States or a state if both of the following conditions apply. Two nationally recognized rating agencies rank the commercial paper in either of their two highest categories; the total amount invested in commercial paper at any time does not exceed five per cent of the county's total average portfolio, as determined and calculated by the investing authority.
- 7) Bankers acceptances, if the following conditions are met: The acceptances mature in two hundred seventy days or fewer from the date of settlement; the acceptances are eligible for purchase by the federal reserve system; the total amount invested in bankers acceptances at any time does not exceed ten per cent of the county's total average portfolio, as determined and calculated by the investing authority.
- 8) The State Treasurer's Investment pool (STAR Ohio). Investment authority for the State Treasurer's Investment pool is established by the State Legislature and reflected in the Ohio Revised Code.
- 9) No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions.

The Governmental Accounting Standard Board (GASB Statement 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 counter party's trust department or agent in the County's name.

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

Category 3 – Investments that are uninsured or unregistered, with securities held by the counter party, 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.



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Based on the above criteria, the County's deposits and investments at December 31, 2004 are classified as follows:

Amount Available for  
Deposit or Investment

Carrying amounts per combined balance sheet:

Pooled .....\$.....15,577,798  
Segregated.....619,679

Outstanding Checks .....757,561

Other reconciling items (net) .....255,666

Amount available for deposit and investment

(Bank balances of deposits/fair value of Investments) .....\$.....17,210,704

	Risk Category			Bank Balance	Fair Value
	1	2	3		
Deposits: At year-end the County had the following deposits eligible under Ohio law:					
FDIC Insured deposits	\$ 477,037	\$ -	\$ -	\$ 477,037	
Insured by the financial institutions collateral pool	-	-	5,410,405	5,410,405	
Certificates of deposit	2,130,074	-	-	2,130,074	
Total deposits	<u>\$ 2,607,111</u>	<u>\$ -</u>	<u>\$ 5,410,405</u>	<u>\$ 8,017,516</u>	
Investments: At year-end the County had the following investments:					
United States Agency Securities	\$ 5,984,952	\$ -	\$ -	\$ -	\$ 5,984,952
Investment in the state treasurer's investment pool (1)					3,208,236
Total investments	<u>\$ 5,984,952</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,193,188</u>

(1) The County's investment in the State Treasurer's investment program is not categorized because they are not evidenced by securities that exist in physical or book entry form. The fair value of the position in the investment pool is the same as the value of the pool shares.

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**NOTE E – TRANSFERS**

Transfers to/from other fund balances during 2004 are as follows:

<b>Transfer From</b>	<b>Transfer To</b>			<b>Total</b>
	<b>General Fund</b>	<b>Nonmajor Governmental</b>	<b>Landfill Fund</b>	
General	\$ 0	\$ 503,532	\$ 335,148	\$ 838,680
Nonmajor Governmental	0	475,262	0	475,262
Landfill	106,695	28,453	0	135,148
<b>TOTAL</b>	<b>\$106,695</b>	<b>\$ 1,007,247</b>	<b>\$ 335,148</b>	<b>\$ 1,449,090</b>

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

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**NOTE F – CAPITAL ASSETS**

Capital asset activity for the County for the year ended December 31, 2004, is as follows:

<b>Governmental activities:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,370,253	\$ -	\$ 156,770	\$ 1,213,483
<i>Total capital assets, not being depreciated</i>	<u>1,370,253</u>	<u>-</u>	<u>156,770</u>	<u>1,213,483</u>
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	30,845,483	789,200	629,980	31,004,703
Furniture, fixtures and equipment	8,515,090	512,000	666,451	8,360,639
Infrastructure	80,793,420	1,087,358	-	81,880,778
<i>Total capital assets being depreciated</i>	<u>\$ 120,153,993</u>	<u>\$ 2,388,558</u>	<u>\$ 1,296,431</u>	<u>\$ 121,246,120</u>
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	\$ 13,834,840	\$ 602,886	\$ 629,980	\$ 13,807,746
Furniture, fixtures and equipment	4,934,401	617,369	502,470	5,049,300
Infrastructure	46,887,712	3,037,077	-	49,924,789
<i>Total accumulated depreciation</i>	<u>65,656,953</u>	<u>4,257,332</u>	<u>1,132,450</u>	<u>68,781,835</u>
<i>Total capital assets being depreciated, net</i>	<u>54,497,040</u>	<u>(1,868,774)</u>	<u>163,981</u>	<u>52,464,285</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 55,867,293</u>	<u>\$ (1,868,774)</u>	<u>\$ 320,751</u>	<u>\$ 53,677,768</u>

Huron County, Ohio  
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<b>Business-type activities:</b>				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 307,678	\$ -	\$ -	\$ 307,678
Total capital assets, not being depreciated	307,678	-	-	307,678
 <i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	\$ 1,514,302	\$ -	\$ -	\$ 1,514,302
Land improvements	2,867,842	-	-	2,867,842
Furniture, fixtures and equipment	770,046	85,674	69,578	786,232
Total capital assets being depreciated	5,152,190	85,764	69,578	5,168,376
 <i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	\$ 479,457	\$ 37,857	\$ -	\$ 517,314
Land improvements	1,276,987	71,668	-	1,348,655
Furniture, fixtures and equipment	439,279	58,267	52,091	445,455
Total accumulated depreciation	2,195,723	167,792	52,091	2,311,424
Total capital assets being depreciated, net	2,956,467	(82,028)	17,487	2,856,952
 <i>Business-type activities capital assets, net</i>	\$ 3,264,145	\$ (82,028)	\$ 17,487	\$ 3,164,630

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

<b>Governmental activities:</b>	
General government	\$ 272,708
Public Safety	78,688
Public Works	3,562,203
Health	6,042
Human Services	336,150
Miscellaneous	1,541
<b>Total depreciation expense – governmental activities</b>	<b>\$ 4,257,332</b>
<b>Business-type activities:</b>	
Landfill/Solid Waste District	\$ 167,792

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NOTE G – NOTE PAYABLE

The County issued the County Building Acquisition Note for \$375,000 at 2% interest due February 16, 2005. The note payable is backed by the full faith and credit of the County and matures within one year. The note is issued in anticipation of long-term bonded financing, and the County intends to refinance the notes until such bonds are issued. The note is recorded in the capital projects fund.

NOTE H – LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental-type activities. The original amount of general obligation bonds issued in prior years was \$12.3 million.

In prior years, the County defeased certain general obligation bonds by placing new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2004, \$1,460,000 of bonds outstanding are considered defeased. Principal balance of the landfill bonds has been reduced by unamortized deferred amount on refunding of \$89,019.

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$24.0 million.

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**Capital Lease Obligations:** The County has entered into certain agreements, which are, in substance, lease purchases and are classified as capital leases in the financial statements. The Landfill and the new present value of the future lease payments have been recorded as a liability in the Enterprise Fund.

The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2004, are as follows:

<u>Year</u>	Business Type Activities <u>Capital lease</u>
2005	\$ 25,988
2006	25,988
2007	<u>25,988</u>
	77,964
Less: amount representing interest	<u>4,217</u>
Present value of future minimum lease payments	<u>\$ 73,747</u>

**Conduit Debt Obligations:** To provide for building expansion and equipment purchases, the County has issued two series of Ohio hospital facilities revenue bonds to a local medical center and a series of industrial development revenue bonds to an area business. These bonds are obligations of the respective borrowers and the bonds do not constitute a debt or pledge of the faith and credit of the County or the State, and accordingly have not been reported in the accompanying financial statements.

At December 31, 2004, the total outstanding on these revenue bonds aggregated \$34,415,000.

**Closure and Post closure Care Costs:** State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$2,830,074 reported as landfill closure and post closure care liability represents the total amount of estimated closure and post closure costs. These amounts are based on what it would cost to perform all closure and post closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

At December 31, 2004, the Landfill Enterprise Fund had a deficit-retained earnings balance of (\$589,016), which was caused by closure and post closure costs incurred by the County. The deficit will be covered by future user charges from the recycling facility and subsidies from the General Fund.

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Long-term debt and other obligations of the County at December 31, 2004 were as follows:

	Balance January 1, 2004	Additions	Deductions	Balance December 31, 2004	Amounts Due In One Year
<b>BONDS</b>					
Enterprise Fund Obligation Bonds-1996 Landfill, 3.85%-5.6%, due serially through 2009	\$ 1,573,741	\$ -	\$ 222,760	\$ 1,350,981	\$ 260,000
Governmental Funds:					
General Obligation Bonds 2002 Various Purpose Improvement and Re- fund 2%-4.6%, due serial through 2021	2,760,000	-	205,000	2,555,000	205,000
General Obligation Bonds 1994 Human Services Building 2%-4%, due serial through 2013	1,875,000	-	-	1,875,000	0
General Obligation Bonds 1996 Jail Facility 4.00%- 5.85% due serially through 2016	3,558,369	-	210,000	3,348,369	220,000
Subtotal Governmental Fund Obligations	8,193,369	-	415,000	7,778,369	425,000
<b>TOTAL BONDS</b>	<b>\$ 9,767,110</b>	<b>\$ -</b>	<b>\$ 637,760</b>	<b>\$ 9,129,350</b>	<b>\$ 685,000</b>
<b>OTHER OBLIGATIONS</b>					
Accrued wages & benefits	\$ 1,503,053	\$ 96,314	\$ -	\$ 1,599,367	\$ -
Landfill closure and post- closure care costs	\$ 2,896,808	\$ -	\$ 66,734	\$ 2,830,074	\$ -
Obligations under capital leases:					
Enterprise Fund	\$ 96,595	\$ -	\$ 22,847	\$ 73,747	\$ 22,847

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A summary of the County's future long-term debt funding requirements as of December 31, 2004 follows:

Year	Governmental General Obligation		Enterprise General Obligation		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2005	\$ 425,000	\$ 274,215	\$ 260,000	\$ 77,775	\$ 685,000	\$ 351,990
2006	440,000	258,785	275,000	64,385	715,000	323,170
2007	343,369	347,976	285,000	49,810	628,368	397,786
2008	465,000	235,432	300,000	34,420	765,000	269,852
2009	485,000	214,867	230,981	17,920	715,981	232,787
2010-2014	2,770,000	828,921	-	-	2,770,000	828,921
2015-2019	2,285,000	520,995	-	-	2,385,000	520,995
2020-2021	465,000	31,080	-	-	465,000	31,080
<b>TOTAL</b>	<b><u>\$7,778,369</u></b>	<b><u>\$2,712,271</u></b>	<b><u>\$ 1,350,981</u></b>	<b><u>\$244,310</u></b>	<b><u>\$9,129,350</u></b>	<b><u>\$ 2,956,581</u></b>

**Accrued Wages and Benefits:** Unpaid vested hours at December 31, 2004 representing this liability for all governmental funds are as follows:

**Hours**

Vacation.....	51,224
Sick.....	29,638

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

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



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NOTE I- PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS

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

Law enforcement officers consisting of sheriffs and deputy sheriffs contribute 10.1% of their annual compensation and the County contributes 16.7% of the same base. All other members of PERS law enforcement programs were placed on a public safety division and continue to contribute at 9%. All other eligible County employees contribute 8.5% of their annual compensation with the County contributing 13.55% of the same amount. The County's contribution to PERS for the years ending December 31, 2004, 2003, and 2002 were \$3,186,644, \$3,062,283 and \$2,968,415, respectively, equal to the requested contribution for each year. All contributions to PERS were made within the required due dates. The Ohio Revised Code provides statutory authority for employee and employer contributions.

Teachers for the Board of Mental Retardation participate in the State Teachers Retirement System of Ohio (STRS). STRS is also a statewide cost-sharing multiple-employer public employee retirement system administered and controlled by the State.

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

New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5% of earned compensation. The Combined Plan

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

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

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

**Combined Plan Benefits** – Member contributions are allocated by the member and employer contributions are used to fund a defined benefit payment. A member’s defined benefit is determined by multiplying 1% of the member’s final average salary by the member’s years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of

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the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

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

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

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

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

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

STRS contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. State statute provides authority for employee and employer contributions. STRS plan members were required to contribute 10% of their annual covered salary and County was required to contribute 14%. The contribution requirements of plan members and the County is established and may be amended by state statute. The County's contributions to STRS for the years ending December 31, 2004, 2003 and 2002 were \$72,169, \$68,355 and \$73,066, respectively, equal to the required contributions for the years. All contributions to STRS were made within the required due dates.

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

NOTE J – OTHER POST-RETIREMENT OBLIGATIONS

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

The Ohio Revised Code provides the statutory authority requiring public employees to fund post-retirement health care through their contributions to OPERS. OPERS provides post-retirement health coverage to age and service retirees with ten (10) or more years qualifying Ohio service credit. Health care coverage for disability recipients and to primary survivor recipients of such retirees is available. The health care coverage provided by the retirement system is considered an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. For local government employers, the rate was 13.55% of covered payroll and 16.7% for law enforcement employers, with 4.0% used to fund healthcare for regular employees and law enforcement employees.

The following assumptions and calculations were based on OPERS latest actuarial review performed as of December 31, 2003.

An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The differences between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investments assumption rate for 2003 was 8%.

An annual increase of 4% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4% base increase, were assumed to range from .5% to 6.3%. Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1% to 6% for the next 8 years. In subsequent years (9 and beyond), health care costs were assumed to increase 4% annually

OPEBs are advance-funded on an actuarially determined basis. At December 31, 2004, the number of active contributing participants in the Traditional and Combined Plans totaled 369,885. The rates stated above are the actuarially determined contribution requirements for OPERS. The employer contributions to fund post-employment benefits

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

in 2004 was \$1,716,576. The portion of employer contributions used to fund post-employments benefits can be determined by multiplying actual employer contributions times .2952 for local government employers and .2395 for law enforcement employers.

The actuarial value of the Retirement System's net assets available for OPEB was \$10.5 billion at December 31, 2003 (the latest information available). The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

Under the HCPP, retirees eligible for health care costs will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

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

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

The Ohio Revised Code provides statutory authority allowing the STRS board of trustees to provide health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premium. The Board has the discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The retirement board allocates employer contributions to the Health Care Stabilization Fund, which health care benefits are paid. The board allocated 1% of covered payroll for the fiscal year ended June 30, 2003 and June 30, 2004 to a health care stabilization fund within the employer's trust fund. The balance in the Health Care Stabilization Fund was \$3.1 billion on June 30, 2004. The number of participants eligible to receive health care benefits for STRS as a whole for the year ended June 30, 2004 was 111,853. The STRS plan's net health care costs for the year ended June 30, 2004, as a whole was \$268,739 million. By

Huron County, Ohio  
Notes to the Financial Statements  
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Ohio law, health care benefits are not guaranteed and the cost of the coverage paid from STRS shall be included in the employer contribution rate, currently at 14% of covered payroll.

STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2004 *Comprehensive Annual Financial Report* will be available after January 1, 2005.

Additional information or copies of STRS Ohio's 2004 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371, by calling (614) 227-4090 or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

NOTE K - 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 2004 were based, is as follows:

Real Property	\$ 869,873,159
Public Utility and tangible personal property	<u>151,475,211</u>
Total assessed property value	<u>\$ 1,021,348,370</u>

In 2004, real property taxes were levied on January 1, 2004 on the assessed values as of January 1, 2003, 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 2000. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property taxes were due on May 10, 2004 and October 11, 2004. Tangible property is assessed at 25% of true value (as defined). In 2004, each business was eligible to receive a \$10,000 exemption in assessed value, which was reimbursed by the State.

Real property taxes are payable annually or semi-annually. In 2004, if paid annually, payment was due by February 14, 2004. If paid semi-annually, the first payment (at least 1/2 of amount (billed) was due February 14, 2004 with the remainder due July 11, 2004.

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, 2004. 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

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

December 31 and are not intended to finance 2004 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:

<u>Purpose</u>	Voter Authorized <u>Rate (a)</u>	Rate Levied for Current Year Collection		Final Collection <u>Year</u>
		<u>Agriculture/ Residential (b)</u>	<u>Other</u>	
General Fund	None			
Mental Health	.50	.092587	.236507	2005
MRDD Operating	.20	.037034	.094602	(c)
MRDD Operating	1.30	1.185694	1.248092	(c)
MRDD Operating	1.50	1.369312	1.440106	(c)
Senior Citizens	.40	.302718	.354505	2005
Health Operating	.30	.199288	.253431	2006
Health Operating	.20	.132859	.168954	2006
Health Operating	.25	.189875	.218746	2004

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

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

(c) Continuous levy without expiration.

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

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

A reconciliation for all governmental funds at December 31, 2004 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General <u>Fund</u>	Board of Mental Retardation <u>Fund</u>	Job & Family Services <u>Fund</u>	Motor Vehicle & Gas Tax <u>Fund</u>
Budget Basis profit (deficit)	\$ (352,077)	\$ 54,807	\$ (275,999)	\$ (472,339)
Net adjustment for revenue accruals	(302,402)	(923,292)	(109,755)	449,650
Net adjustment for expenditure accruals	210,412	96,332	399,031	441,075
Net adjustments for other financing	62,000	-	-	-
GAAP Basis	<u>\$ (382,067)</u>	<u>\$ (772,153)</u>	<u>\$ 13,277</u>	<u>\$ 418,586</u>

NOTE M - AMENDMENTS TO ORIGINAL APPROPRIATIONS BUDGET

Amendments beyond the object level must be approved by the Board of County Commissioners. In 2004, there were no adjustments to the original appropriations budget.

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. It is not possible to predict with certainty the ultimate outcome of all lawsuits or claims pending or threatened against the County. Based on the current status of all legal proceedings for which accruals have not been made in the County's financial statements, it is the opinion of management that the proceedings will not have a material adverse impact on the County's overall financial position. However, depending on the amount and timing of the resolution, some or all of these matters could materially affect the County's results of operations or cash flows for a particular period. Amounts paid by the County in 2004 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, 2004, the audits of certain programs have not yet been completed. Accordingly, the County's compliance with applicable grant



Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

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.

NOTE O - RISK MANAGEMENT

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

The County Risk Sharing Authority Inc. (CORSA), is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. These coverage 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 2004 was \$235,627.

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2004

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 \$808,481 reported in the fund at December 31, 2004 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. The County's liability for these claims is based upon an actuarial estimate by Anthem Benefit Administrators, the plan administrator. Changes in the fund's claim liability amount in 2002, 2003 and 2004 were:

<u>Year</u>	<u>Beginning of Year Liability</u>	Current Year Claims and Changes in <u>Estimates</u>	<u>Claim Payments</u>	<u>End of Fiscal Year Liability</u>
2002	\$ 373,000	\$ 1,278,198	\$ 1,302,360	\$ 348,838
2003	\$ 348,838	\$ 2,110,701	\$ 2,050,735	\$ 408,804
2004	\$ 408,804	\$ 3,564,580	\$ 3,164,903	\$ 808,481

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

NOTE P – NEW ACCOUNTING STANDARD

The Government Accounting Standards Board (GASB) has issued GASB Statement 40, "Deposit and Investment Risk Disclosures", which addresses common deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk and foreign currency risk. This Statement requires certain disclosures of investments that have fair values that are highly sensitive to changes in interest rates and deposit and investment policies related to the risk identified. The provisions of this statement are in effect for periods beginning after June 15, 2004, and will impact the notes to the financial statements.

NOTE Q – CORRECTION

The County implemented GASB Statement 34, "Basic Financial Statements – Management's Discussion and Analysis – State and Local Governments" in 2003. In implementing the Statement, an error was made in recording the accumulated depreciation for building, structures and improvements. The following restatement has been made:

Beginning net assets	\$61,477,312
Correction of accumulated depreciation	3,175,803
Beginning net assets – as restated	\$64,653,115

**HURON COUNTY, OHIO  
GENERAL FUND  
DECEMBER 31, 2004**

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  
 STATEMENT OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS)  
 YEAR ENDED DECEMBER 31, 2004

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services.....	\$364,165	\$364,165	\$351,714	\$12,451
Materials and supplies.....	3,800	3,600	2,900	700
Charges and services.....	18,600	21,600	19,457	2,143
Capital purchases.....	3,605	3,805	3,804	1
Microfilm-				
Personal services.....	42,297	42,752	42,526	226
Materials and supplies.....	1,000	599	593	6
Charges and services.....	49	49	36	13
Data Processing				
Personal services.....	74,040	74,040	74,008	32
Materials and supplies.....	4,689	4,689	3,964	725
Charges and services.....	91,200	91,200	88,227	2,973
Auditor-				
Personal services.....	296,870	296,870	296,210	660
Materials and supplies.....	6,952	6,952	6,816	136
Charges and services.....	12,800	12,800	12,701	99
Treasurer-				
Personal services.....	141,664	141,664	141,255	409
Materials and supplies.....	10,852	10,852	10,852	0
Charges and services.....	11,045	16,047	14,789	1,258
Prosecutor-				
Personal services.....	445,805	445,805	438,571	7,234
Materials and supplies.....	2,000	2,000	1,932	68
Charges and services.....	32,500	34,760	33,920	840
Capital purchases.....	2,250	490	487	3
Board of revision-				
Charges and services.....	1,000	1,000	971	29
Board of elections-				
Personal services.....	232,939	245,009	242,961	2,048
Materials and supplies.....	14,620	7,120	6,239	881
Charges and services.....	48,250	69,855	68,287	1,568
Capital purchases.....	5,000	5,000	5,000	0

- continued

HURON COUNTY, OHIO  
GENERAL FUND  
STATEMENT OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2004

	Original	Final	Actual	Variance With Final Budget	
<b>Building maintenance-</b>					
Personal services.....	359,440	355,140	317,552	37,588	
Materials and supplies.....	54,830	53,730	50,237	3,493	
Charges and services.....	510,013	519,213	412,203	107,010	
Capital purchases.....	1,500	1,500	562	938	
<b>Recorder-</b>					
Personal services.....	117,215	118,715	118,360	355	
Materials and supplies.....	2,500	2,500	2,489	11	
Charges and services.....	3,745	2,245	2,245	0	
<b>Mechanic-</b>					
Personal services.....	37,970	41,420	41,283	137	
Materials and supplies.....	23,916	23,838	16,949	6,889	
<b>Insurance &amp; taxes</b>					
Charges and services.....	1,788,575	1,782,975	1,591,953	191,022	
<b>Bureau of inspection</b>					
Charges and services.....	88,700	112,100	111,499	601	
<b>Planning Commission</b>					
Charges and services.....	7,637	7,637	7,137	500	
<b>Real estate assessment</b>					
Personal services.....	64,650	64,650	64,423	227	
Total legislative and exec	4,928,683	4,988,386	4,605,112	383,274	
<b>Judicial</b>					
<b>Common pleas court-</b>					
Personal services.....	324,340	324,340	299,308	25,032	
Materials and supplies.....	5,000	7,800	7,606	194	
Charges and services.....	86,178	82,378	44,729	37,649	
Capital purchases.....	14,000	19,000	18,809	191	
<b>Jury commission-</b>					
Personal services.....	1,059	1,042	1,024	18	
Charges and services.....	166	166	161	5	
<b>Court of appeals</b>					
Charges and services.....	385	385	0	385	- continued

HURON COUNTY, OHIO  
GENERAL FUND  
STATEMENT OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2004

	Original	Final	Actual	Variance With Final Budget
<b>Juvenile court-</b>				
Personal services.....	348,402	348,402	339,142	9,260
Materials and supplies.....	27,000	27,000	20,511	6,489
Charges and services.....	66,755	66,755	50,750	16,005
Capital purchases.....	18,000	18,000	16,107	1,893
<b>Probate court-</b>				
Personal services.....	83,937	88,937	85,684	3,253
Materials and supplies.....	6,000	6,000	4,722	1,278
Charges and services.....	8,600	8,600	2,675	5,925
Capital purchases.....	5,000	5,000	4,534	466
<b>Clerk of courts-</b>				
Personal services.....	240,984	265,379	262,263	3,116
Materials and supplies.....	26,065	39,065	39,013	52
Charges and services.....	12,144	12,144	11,503	641
<b>Public defender</b>				
Personal services.....	186,566	192,166	191,016	1,150
Materials and supplies.....	650	650	529	121
Charges and services.....	21,449	21,449	20,983	466
Capital purchases.....	650	650	481	169
<b>Education</b>				
Charges and services.....	500	500	500	0
<b>Municipal court-</b>				
Charges and services.....	216,650	220,261	176,658	43,603
<b>Miscellaneous</b>				
Charges and services.....	390,765	354,210	291,783	62,427
Capital purchases.....	<u>7,000</u>	<u>7,000</u>	<u>5,269</u>	<u>1,731</u>
Total judicial.....	2,098,245	2,117,279	1,895,760	221,519
<b>Public safety</b>				
<b>Coroner-</b>				
Personal services.....	44,195	44,195	43,845	350
Materials and supplies.....	150	150	49	101
Charges and services.....	23,500	23,500	16,055	7,445
<b>Sheriff-</b>				
Personal services.....	1,438,103	1,517,148	1,510,125	7,023
Materials and supplies.....	60,800	60,800	59,252	1,548
Charges and services.....	58,762	55,762	49,606	6,156
Capital purchases.....	10,000	10,000	9,999	1

HURON COUNTY, OHIO  
GENERAL FUND  
STATEMENT OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2004

	Original	Final	Actual	Variance With Final Budget
<hr/>				
Disaster services-				
Personal services.....	106,441	106,441	105,273	1,168
Charges and services.....	969	969	957	12
Adult probation-				
Materials and supplies.....	3,000	3,600	3,600	0
Capital purchases.....	4,000	4,367	4,367	0
Charges and services.....	1,400	700	625	75
Juvenile probation				
Personal services.....	286,230	281,230	260,747	20,483
Charges and services.....	8,000	8,000	2,687	5,313
Juvenile detention				
Charges and services.....	227,000	227,000	205,533	21,467
Jail Operations-				
Personal services.....	1,789,168	1,709,169	1,682,343	26,826
Materials and supplies.....	462,150	548,969	532,563	16,406
Charges and services.....	244,415	246,782	211,172	35,610
Capital purchases.....	14,252	14,252	13,786	466
<hr/>				
Total public safety.....	4,782,535	4,863,034	4,712,584	150,450
Public works				
Sanitation/Ditches				
Charges and services.....	11,100	11,100	8,696	2,404
<hr/>				
Total public works.....	11,100	11,100	8,696	2,404
Health				
Health/Welfare				
Charges and services.....	11,060	11,060	11,060	0
Health Statistics				
Charges and services.....	95,092	95,092	95,045	47
<hr/>				
Total health.....	106,152	106,152	106,105	47
Human services				
Childrens Service				
Charges and services.....	565,000	565,000	565,000	0
Public assistance				
Charges and services.....	254,002	254,002	254,002	0
Soldiers relief				
Personal services.....	205,635	205,635	173,573	32,062
Materials and supplies.....	15,000	15,000	1,836	13,164
Charges and services.....	220,000	220,000	71,209	148,791
Capital purchases.....	35,000	35,000	499	34,501

continued

HURON COUNTY, OHIO  
GENERAL FUND  
STATEMENT OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2004

	Original	Final	Actual	Variance With Final Budget
Veterans service Charges and services.....	15,000	15,000	7,800	7,200
Total human services.....	1,309,637	1,309,637	1,073,919	235,718
Miscellaneous Agriculture Charges and services.....	332,420	332,420	332,420	0
Humane Society Charges and services.....	3,500	3,500	3,500	0
Airport Charges and services.....	18,000	18,000	18,000	0
Contingent Liability Charges and services.....	0	0	0	0
Total miscellaneous.....	353,920	353,920	353,920	0
Capital Outlay Charges and services.....	35,000	35,000	30,895	4,105
Total expenditures.....	13,625,272	13,784,508	12,786,991	997,517
Other financing uses: Transfers - out.....	989,640	1,012,132	900,680	111,452
Total expenditures and other financing uses.....	\$14,614,912	\$14,796,640	\$13,687,671	\$1,108,969

The Notes to the Financial Statements are an integral part of this statement.



**HURON COUNTY, OHIO  
NONMAJOR GOVERNMENTAL  
DECEMBER 31, 2004**

**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.

**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.

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

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

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

**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
- \* Community Corrections Grant
- \* Probation Services
- \* Juvenile Accountability Incentive
- \* Workforce In Action (WIA)

- \* Special Projects - Juvenile
- \* Annexation Petition
- \* Special Projects – Common Pleas
- \* Recorders Equipment
- \* Title
- \* Juvenile Court Computerization
- \* Clerk of Courts Computerization
- \* Concealed Weapons
- \* Juvenile Indigent Drivers Alcohol Treatment
- \* Felony Delinquent Care & Custody
- \* Youth Program
- \* Common Pleas Court Computerization
- \* Tuberculosis Levy (TB)
- \* Marriage License
- \* Ditch Maintenance
- \* Title I
- \* Huron County Block Grant
- \* Huron County Revolving Loan
- \* Recycle Ohio '02
- \* Partial Taxiway
- \* Emergency Management
- \* Recycle Ohio '05
- \* Recycle Ohio '03
- \* Muny Road
- \* Recycling Scrap Tire
- \* Municipal Court Advocacy
- \* Victims Assistance
- \* 911 Emergency Equipment
- \* MRDD Residential
- \* Senior Services Center
- \* Recycle Ohio '04
- \* Homeland Security
- \* Local Emergency Planning
- \* 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.

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

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

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

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

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

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

**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 contributions from various public and private agencies for housing 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 unredeemed warrants. The unredeemed warrants are transferred and held in this fund until the entitled party places a legitimate claim or the statute of limitations runs out.

**HURON COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2004**

	Mental Health	Child Support	Real Estate	Children's Services	Comprehensive Housing
<b>Assets:</b>					
Pooled cash and investments.....	\$1,051,839	\$520,518	\$58,393	\$634,474	\$30,936
Receivables (net of allowances for uncollectibles)					
Taxes.....	383,013	0	0	0	0
Accounts.....	0	0	0	3,175	0
Special assessments receivable.....	0	0	0	0	0
Accrued interest.....	0	0	0	0	0
Revolving loans receivable.....	0	0	0	0	0
Due from other governments.....	54,434	29	0	16,016	0
Prepayments.....	0	0	0	0	0
Materials and supplies inventory.....	0	0	0	0	0
<b>Total assets.....</b>	<b>\$1,489,286</b>	<b>\$520,547</b>	<b>\$58,393</b>	<b>\$653,665</b>	<b>\$30,936</b>
<b>Liabilities:</b>					
Accounts payable.....	\$36,202	\$4,948	\$2,187	\$100,858	\$0
Accrued wages and benefits.....	4,220	18,049	10,062	0	0
Deferred revenue.....	383,013	0	0	0	0
<b>Total liabilities.....</b>	<b>423,435</b>	<b>22,997</b>	<b>12,249</b>	<b>100,858</b>	<b>0</b>
<b>Fund Balances:</b>					
<b>Reserved-</b>					
Reserved for encumbrances.....	10,741	8,619	100	34,682	0
Reserved for revolving loans receivable.....	0	0	0	0	0
Reserved for supplies inventory.....	0	0	0	0	0
<b>Unreserved-</b>					
Undesignated .....	1,055,110	488,931	46,044	518,125	30,936
<b>Total fund balances .....</b>	<b>1,065,851</b>	<b>497,550</b>	<b>46,144</b>	<b>552,807</b>	<b>30,936</b>
<b>Total liabilities and fund balances.....</b>	<b>\$1,489,286</b>	<b>\$520,547</b>	<b>\$58,393</b>	<b>\$653,665</b>	<b>\$30,936</b>

Other Special Revenue Funds	Total	Capital Projects	TOTAL
\$2,939,592	\$5,235,752	\$500,011	\$5,735,763
318,951	701,964	0	701,964
37,641	40,816	0	40,816
125,012	125,012	0	125,012
0	0	660	660
291,389	291,389	0	291,389
217,137	287,616	0	287,616
0	0	0	0
1,920	1,920	0	1,920
\$3,931,642	\$6,684,469	\$500,671	\$7,185,140
\$1,258,520	\$1,402,715	\$4,729	\$1,407,444
66,470	98,801	0	98,801
905,847	1,288,860	0	1,288,860
2,230,837	2,790,376	4,729	2,795,105
58,945	113,087	0	113,087
291,389	291,389	0	291,389
1,920	1,920	0	1,920
1,348,551	3,487,697	495,942	3,983,639
1,700,805	3,894,093	495,942	4,390,035
\$3,931,642	\$6,684,469	\$500,671	\$7,185,140

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2004

	Mental Health	Child Support	Real Estate	Children Services	Comprehensive Housing
<b>Revenues:</b>					
Taxes.....	\$46,172	\$0	\$0	\$0	\$0
Charges for services.....	(40,785)	226,637	459,243	(564)	0
Special assessments.....	0	0	0	0	0
Fines and forfeitures.....	0	0	0	0	0
Intergovernmental revenue.....	2,587,614	678,981	0	1,738,926	139,259
Investment earnings.....	0	0	0	0	3,537
Miscellaneous revenue.....	55,885	43,742	13,660	3,175	0
<b>Total revenues.....</b>	<b>2,648,886</b>	<b>949,360</b>	<b>472,903</b>	<b>1,741,537</b>	<b>142,796</b>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General government-</b>					
Legislative and executive.....	0	0	450,223	0	0
Public safety.....	0	0	0	0	0
Public works.....	0	0	0	0	159,657
Health.....	2,738,777	0	0	0	0
Human services.....	0	1,014,247	0	1,655,534	0
Conservation & recreation.....	0	0	0	0	0
Miscellaneous.....	0	0	0	0	0
Capital outlay.....	0	0	0	0	0
Principal retirement.....	0	0	0	0	0
Interest and fiscal charges.....	0	0	0	0	0
<b>Total expenditures.....</b>	<b>2,738,777</b>	<b>1,014,247</b>	<b>450,223</b>	<b>1,655,534</b>	<b>159,657</b>
<b>Other financing sources (uses):</b>					
Excess (deficiency) of revenues over (under) expenditures.....	(89,891)	(64,887)	22,680	86,003	(16,861)
Transfers in.....	0	0	0	0	0
Transfers out.....	0	0	0	0	0
<b>Total other sources.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	(89,891)	(64,887)	22,680	86,003	(16,861)
Fund balance January 1.....	1,155,742	562,437	23,464	466,804	47,797
<b>Fund balance December 31.....</b>	<b>\$1,065,851</b>	<b>\$497,550</b>	<b>\$46,144</b>	<b>\$552,807</b>	<b>\$30,936</b>

Other Special Revenue Funds	Total	Debt Service	Capital Projects	TOTAL
\$353,502	\$399,674	\$0	\$0	\$399,674
737,230	1,381,761	0	0	1,381,761
93,653	93,653	0	0	93,653
11,860	11,860	0	0	11,860
1,293,853	6,438,633	344,487	79,158	6,862,278
5,951	9,488	0	6,162	15,650
188,499	304,961	0	0	304,961
2,684,548	8,640,030	344,487	85,320	9,069,837
806,599	1,256,822	0	0	1,256,822
1,259,016	1,259,016	0	0	1,259,016
256,047	415,704	0	0	415,704
673,151	3,411,928	0	0	3,411,928
502,421	3,172,202	0	0	3,172,202
52,189	52,189	0	0	52,189
(78,563)	(78,563)	0	0	(78,563)
0	0	0	710,417	710,417
0	0	415,000	0	415,000
0	0	411,734	0	411,734
3,470,860	9,489,298	826,734	710,417	11,026,449
(786,312)	(849,268)	(482,247)	(625,097)	(1,956,612)
0	0	482,247	525,000	1,007,247
(475,262)	(475,262)	0	0	(475,262)
(475,262)	(475,262)	482,247	525,000	531,985
(1,261,574)	(1,324,530)	0	(100,097)	(1,424,627)
2,962,379	5,218,623	0	596,039	5,814,662
\$1,700,805	3,894,093	\$0	\$495,942	\$4,390,035

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$184,000	\$184,000	\$188,947	\$4,947
Intergovernmental revenue.....	2,286,294	2,286,294	2,541,041	254,747
Miscellaneous revenue.....	50,000	50,000	15,100	(34,900)
<b>Total revenues.....</b>	<b>2,520,294</b>	<b>2,520,294</b>	<b>2,745,088</b>	<b>224,794</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	187,995	187,995	178,016	9,979
Materials and supplies.....	7,814	7,814	5,521	2,293
Charges and services.....	2,570,161	2,570,161	2,602,137	(31,976)
Capital purchases.....	5,000	5,000	225	4,775
<b>Total expenditures.....</b>	<b>2,770,970</b>	<b>2,770,970</b>	<b>2,785,899</b>	<b>(14,929)</b>
<b>Deficiency of revenues (under) expenditures.....</b>	<b>(250,676)</b>	<b>(250,676)</b>	<b>(40,811)</b>	<b>209,865</b>
Fund balance, January 1.....	729,545	729,545	729,545	0
Prior year encumbrances appropriated...	316,171	316,171	316,171	0
<b>Fund balance, December 31.....</b>	<b>\$795,040</b>	<b>\$795,040</b>	<b>\$1,004,905</b>	<b>\$209,865</b>



HURON COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 D.A.R.E. OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Miscellaneous revenue.....	\$18,000	\$18,000	\$17,644	(\$356)
<b>Total revenues.....</b>	<b>18,000</b>	<b>18,000</b>	<b>17,644</b>	<b>(356)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	6,653	6,653	3,845	2,808
Materials and supplies.....	20,308	20,308	2,907	17,401
<b>Total expenditures.....</b>	<b>26,961</b>	<b>26,961</b>	<b>6,752</b>	<b>20,209</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(8,961)</b>	<b>(8,961)</b>	<b>10,892</b>	<b>19,853</b>
Fund balance, January 1.....	26,961	26,961	26,961	0
<b>Fund balance, December 31.....</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$37,853</b>	<b>\$19,853</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Fines and forfeitures.....	\$1,644	\$1,644	\$1,826	\$182
Total revenues.....	1,644	1,644	1,826	182
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	5,000	5,000	4,101	899
Total expenditures.....	5,000	5,000	4,101	899
Excess (deficiency) of revenues over expenditures.....	(3,356)	(3,356)	(2,275)	1,081
Fund balance, January 1.....	3,356	3,356	3,356	0
Fund balance, December 31.....	\$0	\$0	\$1,081	\$1,081

HURON COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 D.U.I. EDUCATION OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures.....	\$1,206	\$1,206	\$728	(\$478)
Total revenues.....	1,206	1,206	728	(478)
Expenditures:				
Current:				
Charges and services.....	4,400	4,400	3,000	1,400
Total expenditures.....	4,400	4,400	3,000	1,400
Excess (Deficiency) of revenues over (under) expenditures.....	(3,194)	(3,194)	(2,272)	922
Fund balance, January 1.....	3,194	3,194	3,194	0
Fund balance, December 31.....	\$0	\$0	\$922	\$922

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for services.....	\$6,043	\$6,043	\$8,358	\$2,315
Total revenues.....	6,043	6,043	8,358	2,315
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	17,100	17,100	11,788	5,312
Total expenditures.....	17,100	17,100	11,788	5,312
Excess (deficiency) of revenues over expenditures.....	(11,057)	(11,057)	(3,430)	7,627
Fund balance, January 1.....	11,057	11,057	11,057	0
Fund balance, December 31.....	\$0	\$0	\$7,627	\$7,627

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for services.....	\$113,765	\$113,765	\$167,771	\$54,006
Fines and forfeitures.....	4,000	4,000	8,846	4,846
Miscellaneous revenue.....	1,000	1,000	1,935	935
<b>Total revenues.....</b>	<b>118,765</b>	<b>118,765</b>	<b>178,552</b>	<b>59,787</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	142,200	142,200	125,102	17,098
Materials and supplies.....	12,000	12,000	9,684	2,316
Charges and services.....	60,208	60,208	13,073	47,135
Capital purchases.....	20,000	20,000	5,457	14,543
<b>Total expenditures.....</b>	<b>234,408</b>	<b>234,408</b>	<b>153,316</b>	<b>81,092</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(115,643)</b>	<b>(115,643)</b>	<b>25,236</b>	<b>140,879</b>
Fund balance, January 1.....	113,993	113,993	113,993	0
Prior year encumbrances appropriated.....	1,650	1,650	1,650	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$140,879</b>	<b>\$140,879</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for services.....	\$28,137	\$28,137	\$26,363	(\$1,774)
<b>Total revenues.....</b>	<b>28,137</b>	<b>28,137</b>	<b>26,363</b>	<b>(1,774)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Capital outlay.....	6,000	6,000	0	6,000
<b>Total expenditures.....</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>
<b>Excess of revenues over expenditures.....</b>	<b>22,137</b>	<b>22,137</b>	<b>26,363</b>	<b>4,226</b>
<b>Other financing sources (uses):</b>				
Transfers out.....	(80,000)	(80,000)	(69,300)	10,700
<b>Total other financing sources (uses)....</b>	<b>(80,000)</b>	<b>(80,000)</b>	<b>(69,300)</b>	<b>10,700</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....</b>	<b>(57,863)</b>	<b>(57,863)</b>	<b>(42,937)</b>	<b>14,926</b>
Fund balance, January 1.....	57,863	57,863	57,863	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,926</b>	<b>\$14,926</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$24,000	\$24,000	\$59,849	\$35,849
<b>Total revenues.....</b>	<b>24,000</b>	<b>24,000</b>	<b>59,849</b>	<b>35,849</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	65,800	65,800	25,548	40,252
<b>Total expenditures.....</b>	<b>65,800</b>	<b>65,800</b>	<b>25,548</b>	<b>40,252</b>
<b>Excess (deficiency) of revenues over expenditures.....</b>	<b>(41,800)</b>	<b>(41,800)</b>	<b>34,301</b>	<b>76,101</b>
Fund balance, January 1.....	94,295	94,295	94,295	0
<b>Fund balance, December 31.....</b>	<b>\$52,495</b>	<b>\$52,495</b>	<b>\$128,596</b>	<b>\$76,101</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$30,000	\$30,000	\$59,849	\$29,849
<b>Total revenues.....</b>	<b>30,000</b>	<b>30,000</b>	<b>59,849</b>	<b>29,849</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	41,634	41,737	27,348	14,286
Materials and supplies.....	13,000	13,000	6,484	6,516
Charges and services.....	19,621	19,518	781	18,840
Capital purchases.....	10,000	10,000	0	10,000
<b>Total expenditures.....</b>	<b>84,255</b>	<b>84,255</b>	<b>34,613</b>	<b>49,642</b>
Excess (deficiency) of revenues over expenditures.....	(54,255)	(54,255)	25,236	79,491
Fund balance, January 1.....	54,255	54,255	54,255	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$79,491</b>	<b>\$79,491</b>



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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Investment revenue.....	\$250	\$250	\$399	\$149
Total revenues.....	250	250	399	149
Expenditures:				
Current:				
Materials and supplies.....	6,655	6,655	0	6,655
Total expenditures.....	6,655	6,655	0	6,655
Excess (deficiency) of revenues over (under) expenditures.....	(6,405)	(6,405)	399	6,804
Fund balance, January 1.....	6,405	6,405	6,405	0
Fund balance, December 31.....	\$0	\$0	\$6,804	\$6,804

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$55,378	\$55,378	\$55,759	\$381
<b>Total revenues.....</b>	<b>55,378</b>	<b>55,378</b>	<b>55,759</b>	<b>381</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	55,378	55,378	43,202	12,176
<b>Total expenditures.....</b>	<b>55,378</b>	<b>55,378</b>	<b>43,202</b>	<b>12,176</b>
Deficiency of revenues under expenditures.....	0	0	12,557	12,557
Fund balance, January 1.....	13,224	13,224	13,224	0
<b>Fund balance, December 31.....</b>	<b>\$13,224</b>	<b>\$13,224</b>	<b>\$25,781</b>	<b>\$12,557</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for services.....	\$185,000	\$185,000	\$226,637	\$41,637
Intergovernmental revenue.....	700,000	700,000	758,675	58,675
Miscellaneous revenue.....	66,000	66,000	47,599	(18,401)
<b>Total revenues.....</b>	<b>951,000</b>	<b>951,000</b>	<b>1,032,911</b>	<b>81,911</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	657,500	657,500	641,204	16,296
Materials and supplies.....	2,100	2,100	175	1,925
Charges and services.....	977,809	877,809	393,923	483,886
Capital purchases.....	3,000	3,000	0	3,000
<b>Total expenditures.....</b>	<b>1,640,409</b>	<b>1,540,409</b>	<b>1,035,302</b>	<b>505,107</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(689,409)</b>	<b>(589,409)</b>	<b>(2,391)</b>	<b>587,018</b>
<b>Other financing sources:</b>				
Transfers in.....	80,000	80,000	0	(80,000)
<b>Total other financing sources</b>	<b>80,000</b>	<b>80,000</b>	<b>0</b>	<b>(80,000)</b>
<b>Excess (deficiency) of revenues and other financing sources (under) expenditures and other uses.....</b>	<b>(609,409)</b>	<b>(509,409)</b>	<b>(2,391)</b>	<b>507,018</b>
Fund balance, January 1.....	504,009	504,009	504,009	0
Prior year encumbrances appropriated.....	5,400	5,400	5,400	0
<b>Fund balance, December 31.....</b>	<b>(\$100,000)</b>	<b>\$0</b>	<b>\$507,018</b>	<b>\$507,018</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Miscellaneous revenue.....	\$5,000	\$5,000	\$2,731	(\$2,269)
<b>Total revenues.....</b>	<b>5,000</b>	<b>5,000</b>	<b>2,731</b>	<b>(2,269)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	9,191	6,055	2,427	3,628
Materials and supplies.....	2,000	2,000	506	1,494
Charges and services.....	3,000	3,000	853	2,147
<b>Total expenditures.....</b>	<b>14,191</b>	<b>11,055</b>	<b>3,786</b>	<b>7,269</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(9,191)</b>	<b>(6,055)</b>	<b>(1,055)</b>	<b>5,000</b>
Fund balance, January 1.....	9,191	9,191	9,191	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$3,136</b>	<b>\$8,136</b>	<b>\$5,000</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue.....	\$13,242	\$13,242	\$12,563	(\$679)
Total revenues.....	13,242	13,242	12,563	(679)
Expenditures:				
Current:				
Materials and supplies.....	14,000	14,000	12,563	1,437
Total expenditures.....	14,000	14,000	12,563	1,437
Excess (deficiency) of revenues over (under) expenditures.....	(758)	(758)	0	758
Fund balance, January 1.....	758	758	758	0
Fund balance, December 31.....	\$0	\$0	\$758	\$758

HURON COUNTY, OHIO  
 STATEMENT 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, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for services.....	\$430,000	\$430,000	\$459,243	\$29,243
Miscellaneous revenue.....	15,000	15,000	13,660	(1,340)
<b>Total revenues.....</b>	<b>445,000</b>	<b>445,000</b>	<b>472,903</b>	<b>27,903</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	260,358	260,358	246,444	13,914
Materials and supplies.....	5,500	5,500	4,268	1,232
Charges and services.....	208,500	208,500	196,099	12,401
Capital purchases.....	3,500	3,500	1,201	2,299
<b>Total expenditures.....</b>	<b>477,858</b>	<b>477,858</b>	<b>448,012</b>	<b>29,846</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(32,858)</b>	<b>(32,858)</b>	<b>24,891</b>	<b>57,749</b>
Fund balance, January 1.....	30,858	30,858	30,858	0
Prior year encumbrances appropriated.....	2,000	2,000	2,000	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$57,749</b>	<b>\$57,749</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$446,000	\$446,000	\$428,491	(\$17,509)
Miscellaneous revenue.....	20,500	20,500	500	(20,000)
<b>Total revenues.....</b>	<b>466,500</b>	<b>466,500</b>	<b>428,991</b>	<b>(37,509)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	0	446,000	412,634	33,366
Capital purchases.....	0	20,500	17,307	3,193
<b>Total expenditures.....</b>	<b>0</b>	<b>466,500</b>	<b>429,941</b>	<b>36,559</b>
<b>Excess of revenues over expenditures.....</b>	<b>466,500</b>	<b>0</b>	<b>(950)</b>	<b>(950)</b>
Fund balance, January 1.....	0	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$466,500</b>	<b>\$0</b>	<b>(\$950)</b>	<b>(\$950)</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<hr/>				
Revenues:				
Intergovernmental revenue.....	\$18,433	\$18,433	\$34,285	\$15,852
<hr/>				
Total revenues.....	18,433	18,433	34,285	15,852
<hr/>				
Expenditures:				
Current:				
Capital purchases.....	90,645	90,645	86,257	4,388
<hr/>				
Total expenditures.....	90,645	90,645	86,257	4,388
<hr/>				
Excess (deficiency) of revenues over (under) expenditures.....	(72,212)	(72,212)	(51,972)	20,240
<hr/>				
Fund balance, January 1.....	91,567	91,567	91,567	0
<hr/>				
Fund balance, December 31.....	\$19,355	\$19,355	\$39,595	\$20,240
<hr/> <hr/>				



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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services.....	\$194	\$194	\$300	\$106
Total revenues.....	194	194	300	106
Expenditures:				
Current:				
Charges and services.....	250	250	81	169
Total expenditures.....	250	250	81	169
Excess (deficiency) of revenues over (under) expenditures.....	(56)	(56)	219	275
Fund balance, January 1.....	56	56	56	0
Fund balance, December 31.....	\$0	\$0	\$275	\$275

HURON COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 SPECIAL PROJECTS COMMON PLEAS COURT OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services.....	\$42,000	\$107,645	\$122,360	\$80,360
Total revenues.....	42,000	107,645	122,360	80,360
Expenditures:				
Current:				
Charges and services.....	35,000	100,645	86,584	14,061
Total expenditures.....	35,000	100,645	86,584	14,061
Excess (deficiency) of revenues over expenditures.....	7,000	7,000	35,776	94,421
Fund balance, January 1.....	0	0	0	0
Fund balance, December 31.....	\$7,000	\$7,000	\$35,776	\$94,421

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for services.....	\$60,000	\$60,000	\$52,004	(\$7,996)
<b>Total revenues.....</b>	<b>60,000</b>	<b>60,000</b>	<b>52,004</b>	<b>(7,996)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Capital purchases.....	75,000	75,000	71,875	3,125
<b>Total expenditures.....</b>	<b>75,000</b>	<b>75,000</b>	<b>71,875</b>	<b>3,125</b>
Excess (deficiency) of revenues over (under) expenditures.....	(15,000)	(15,000)	(19,871)	(4,871)
Fund balance, January 1.....	42,694	42,694	42,694	0
Prior year encumbrances appropriated.....	0	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$27,694</b>	<b>\$27,694</b>	<b>\$22,823</b>	<b>(\$4,871)</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for services.....	\$208,000	\$208,000	\$246,243	\$38,243
Investment earnings.....	1,600	1,600	1,835	235
<b>Total revenues.....</b>	<b>209,600</b>	<b>209,600</b>	<b>248,078</b>	<b>38,478</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	190,404	190,404	182,483	7,921
Materials and supplies.....	6,000	6,000	2,184	3,816
Charges and services.....	21,339	21,339	12,049	9,290
Capital purchases.....	1,000	1,000	94	906
<b>Total expenditures.....</b>	<b>218,743</b>	<b>218,743</b>	<b>196,810</b>	<b>21,933</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(9,143)	(9,143)	51,268	60,411
Other financing sources (uses).....				
Transfers out.....	(56,650)	(56,650)	(37,395)	19,255
<b>Total other financing sources (uses)</b>	<b>(56,650)</b>	<b>(56,650)</b>	<b>(37,395)</b>	<b>19,255</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	(65,793)	(65,793)	13,873	79,666
Fund balance, January 1.....	117,858	117,858	117,858	0
Prior year encumbrances appropriated.....	114	114	114	0
<b>Fund balance, December 31.....</b>	<b>\$52,179</b>	<b>\$52,179</b>	<b>\$131,845</b>	<b>\$79,666</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services.....	\$50,078	\$50,078	\$36,366	(\$13,712)
Total revenues.....	50,078	50,078	36,366	(13,712)
Expenditures:				
Current:				
Charges and services.....	56,300	56,300	36,876	19,424
Total expenditures.....	56,300	56,300	36,876	19,424
Excess (deficiency) of revenues over (under) expenditures.....	(6,222)	(6,222)	(510)	5,712
Fund balance, January 1.....	6,222	6,222	6,222	0
Fund balance, December 31.....	\$0	\$0	\$5,712	\$5,712

HURON COUNTY, OHIO  
 STATEMENT 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, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for services.....	\$14,500	\$14,500	\$14,799	\$299
Total revenues.....	14,500	14,500	14,799	299
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	18,000	18,000	3,947	14,053
Total expenditures.....	18,000	18,000	3,947	14,053
Excess (deficiency) of revenues over (under) expenditures.....	(3,500)	(3,500)	10,852	14,352
Fund balance, January 1.....	11,513	11,513	11,513	0
Fund balance, December 31.....	\$8,013	\$8,013	\$22,365	\$14,352

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services.....	\$43,875	\$43,875	\$10,491	(\$33,384)
Total revenues.....	43,875	43,875	10,491	(33,384)
Expenditures:				
Current:				
Charges and services.....	0	22,000	10,356	(10,356)
Total expenditures.....	0	22,000	10,356	(10,356)
Excess (deficiency) of revenues over expenditures.....	43,875	21,875	135	(43,740)
Fund balance, January 1.....	0	0	0	0
Fund balance, December 31.....	\$43,875	\$21,875	\$135	(\$43,740)

HURON COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 JUVENILE INDIGENT DRIVERS ALCOHOL TREATMENT  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<hr/>				
Revenues:				
Intergovernmental revenue.....	\$3,488	\$3,488	\$75	(\$3,413)
<hr/>				
Total revenues.....	3,488	3,488	75	(3,413)
<hr/>				
Current:				
Charges and services.....	5,000	5,000	0	5,000
<hr/>				
Total expenditures.....	5,000	5,000	0	5,000
<hr/>				
Excess (deficiency) of revenues over (under) expenditures.....	(1,512)	(1,512)	75	1,587
<hr/>				
Fund balance, January 1.....	1,513	1,513	1,513	0
<hr/>				
Fund balance, December 31.....	\$1	\$1	\$1,588	\$1,587
<hr/> <hr/>				



HURON COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 FELONY DELINQUENT CARE AND CUSTODY  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue.....	\$300,031	\$300,031	\$275,255	(\$24,776)
Total revenues.....	300,031	300,031	275,255	(24,776)
Current:				
Personal services.....	270,100	270,100	172,016	98,084
Charges and services.....	233,000	233,000	20,431	212,569
Total expenditures.....	503,100	503,100	192,447	310,653
Excess (deficiency) of revenues over (under) expenditures.....	(203,069)	(203,069)	82,808	285,877
Fund balance, January 1.....	314,969	314,969	314,969	0
Fund balance, December 31.....	\$111,900	\$111,900	\$397,777	\$285,877

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue.....	\$0	\$0	\$7,189	\$7,189
Total revenues.....	0	0	7,189	7,189
Excess of revenues over expenditures.....	0	0	7,189	7,189
Fund balance, January 1.....	0	0	0	0
Fund balance, December 31.....	\$0	\$0	\$7,189	\$7,189

HURON COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COMMON PLEAS COURT COMPUTERIZATION  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue.....	\$0	\$0	\$2,496	\$2,496
Total revenues.....	0	0	2,496	2,496
Excess of revenues over expenditures.....	0	0	2,496	2,496
Fund balance, January 1.....	11,916	11,916	11,916	0
Fund balance, December 31.....	\$11,916	\$11,916	\$14,412	\$2,496

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Expenditures:				
Current:				
Charges and services.....	30,932	30,932	407	30,525
Total expenditures.....	30,932	30,932	407	30,525
Excess (deficiency) of revenues over (under) expenditures.....	(30,932)	(30,932)	(407)	30,525
Fund balance, January 1.....	30,932	30,932	30,932	0
Fund balance, December 31.....	\$0	\$0	\$30,525	\$30,525

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$1,761,230	\$1,761,230	\$1,751,898	(\$9,332)
<b>Total revenues.....</b>	<b>1,761,230</b>	<b>1,761,230</b>	<b>1,751,898</b>	<b>(9,332)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	2,510,239	2,510,239	2,001,433	508,806
<b>Total expenditures.....</b>	<b>2,510,239</b>	<b>2,510,239</b>	<b>2,001,433</b>	<b>508,806</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(749,009)</b>	<b>(749,009)</b>	<b>(249,535)</b>	<b>499,474</b>
Fund balance, January 1.....	661,900	661,900	661,900	0
Prior year encumbrances appropriated.....	87,109	87,109	87,109	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$499,474</b>	<b>\$499,474</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$16,000	\$16,000	\$15,680	(\$320)
<b>Total revenues.....</b>	<b>16,000</b>	<b>16,000</b>	<b>15,680</b>	<b>(320)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	24,486	24,486	15,613	8,873
<b>Total expenditures.....</b>	<b>24,486</b>	<b>24,486</b>	<b>15,613</b>	<b>8,873</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(8,486)</b>	<b>(8,486)</b>	<b>67</b>	<b>8,553</b>
Fund balance, January 1.....	8,486	8,486	8,486	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,553</b>	<b>\$8,553</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Special assessments.....	\$91,480	\$91,480	\$93,653	\$2,173
Miscellaneous revenue.....	2,000	2,000	3,180	1,180
<b>Total revenues.....</b>	<b>93,480</b>	<b>93,480</b>	<b>96,833</b>	<b>3,353</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	63,600	63,600	50,705	12,895
Materials and supplies.....	6,000	6,000	3,424	2,576
Charges and services.....	42,000	42,000	34,291	7,709
<b>Total expenditures.....</b>	<b>111,600</b>	<b>111,600</b>	<b>88,420</b>	<b>23,180</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(18,120)</b>	<b>(18,120)</b>	<b>8,413</b>	<b>26,533</b>
Fund balance, January 1.....	62,582	62,582	62,582	0
<b>Fund balance, December 31.....</b>	<b>\$44,462</b>	<b>\$44,462</b>	<b>\$70,995</b>	<b>\$26,533</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$22,000	\$22,000	\$28,898	\$6,898
<b>Total revenues.....</b>	<b>22,000</b>	<b>22,000</b>	<b>28,898</b>	<b>6,898</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	21,700	21,700	15,452	6,248
Charges and services.....	9,300	9,300	6,978	2,322
<b>Total expenditures.....</b>	<b>31,000</b>	<b>31,000</b>	<b>22,430</b>	<b>8,570</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(9,000)</b>	<b>(9,000)</b>	<b>6,468</b>	<b>15,468</b>
<b>Other financing sources (uses):</b>				
Transfers in.....	10,000	10,000	0	(10,000)
<b>Total other financing sources (uses)</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>(10,000)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....</b>	<b>1,000</b>	<b>1,000</b>	<b>6,468</b>	<b>5,468</b>
Fund balance, January 1.....	90	90	90	0
<b>Fund balance, December 31.....</b>	<b>\$1,090</b>	<b>\$1,090</b>	<b>\$6,558</b>	<b>\$5,468</b>



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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue.....	\$236,336	\$236,336	\$213,325	(\$23,011)
Total revenues.....	236,336	236,336	213,325	(23,011)
Expenditures:				
Current:				
Charges and services.....	236,336	242,872	192,026	44,310
Total expenditures.....	236,336	242,872	192,026	44,310
Excess (deficiency) of revenues over (under) expenditures.....	0	(6,536)	21,299	21,299
Fund balance, January 1.....	6,536	6,536	6,536	0
Fund balance, December 31.....	\$6,536	\$0	\$27,835	\$21,299

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Investment revenue.....	\$170,928	\$170,928	\$99,034	(\$71,894)
Miscellaneous revenue.....	0	0	2,228	2,228
<b>Total revenues.....</b>	<b>170,928</b>	<b>170,928</b>	<b>101,262</b>	<b>(69,666)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	170,928	170,928	71,625	99,303
<b>Total expenditures.....</b>	<b>170,928</b>	<b>170,928</b>	<b>71,625</b>	<b>99,303</b>
Excess (deficiency) of revenues over (under) expenditures.....	0	0	29,637	29,637
Fund balance, January 1.....	197,110	197,110	197,110	0
Fund balance, December 31.....	<u>\$197,110</u>	<u>\$197,110</u>	<u>\$226,747</u>	<u>\$29,637</u>

HURON COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 2002 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Expenditures:				
Current:				
Charges and services.....	11,168	11,168	0	11,168
Total expenditures.....	11,168	11,168	0	11,168
Excess (deficiency) of revenues over (under) expenditures.....	(11,168)	(11,168)	0	(11,168)
Fund balance, January 1.....	11,168	11,168	11,168	0
Fund balance, December 31.....	\$0	\$0	\$11,168	(\$11,168)

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

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

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$80,000	\$80,000	\$90,034	\$10,034
Miscellaneous revenue.....	180,000	180,000	129,304	(50,696)
<b>Total revenues.....</b>	<b>260,000</b>	<b>260,000</b>	<b>219,338</b>	<b>(40,662)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	69,175	69,175	28,292	40,883
Charges and services.....	229,295	229,295	97,439	131,856
<b>Total expenditures.....</b>	<b>298,470</b>	<b>298,470</b>	<b>125,731</b>	<b>172,739</b>
Excess (deficiency) of revenues over (under) expenditures.....	(38,470)	(38,470)	93,607	132,077
Fund balance, January 1.....	199,086	199,086	199,086	0
Prior year encumbrances appropriated.....	270	270	270	0
<b>Fund balance, December 31.....</b>	<b>\$160,886</b>	<b>\$160,886</b>	<b>\$292,963</b>	<b>\$132,077</b>

HURON COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 2003 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$23,933	\$23,933	\$12,448	(\$11,485)
<b>Total revenues.....</b>	<b>23,933</b>	<b>23,933</b>	<b>12,448</b>	<b>(11,485)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	29,006	29,006	4,144	24,862
<b>Total expenditures.....</b>	<b>29,006</b>	<b>29,006</b>	<b>4,144</b>	<b>24,862</b>
Deficiency of revenues (under) expenditures.....	(5,073)	(5,073)	8,304	13,377
Fund balance, January 1.....	(7,420)	(7,420)	(7,420)	0
Prior year encumbrances appropriated.....	12,493	12,493	12,493	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,377</b>	<b>\$13,377</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes.....	\$160,000	\$160,000	\$174,505	\$14,505
Total revenues.....	160,000	160,000	174,505	14,505
Expenditures:				
Current:				
Charges and services.....	545,180	545,180	158,149	387,031
Total expenditures.....	545,180	545,180	158,149	387,031
Excess (deficiency) of revenues over (under) expenditures.....	(385,180)	(385,180)	16,356	401,536
Fund balance, January 1.....	385,180	385,180	385,180	0
Fund balance, December 31.....	\$0	\$0	\$401,536	\$401,536

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$10,000	\$10,000	\$8,000	(\$2,000)
<b>Total revenues.....</b>	<b>10,000</b>	<b>10,000</b>	<b>8,000</b>	<b>(2,000)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	10,000	10,000	1,000	9,000
<b>Total expenditures.....</b>	<b>10,000</b>	<b>10,000</b>	<b>1,000</b>	<b>9,000</b>
Excess (deficiency) of revenues over (under) expenditures.....	0	0	7,000	7,000
Fund balance, January 1.....	0	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,000</b>	<b>\$7,000</b>



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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental Revenue.....	\$40,000	\$40,000	\$39,840	(\$160)
<b>Total revenues.....</b>	<b>40,000</b>	<b>40,000</b>	<b>39,840</b>	<b>(160)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	33,722	33,722	25,139	8,583
Materials and supplies.....	1,520	1,520	1,518	2
Charges and services.....	8,028	8,028	3,024	5,004
<b>Total expenditures.....</b>	<b>43,270</b>	<b>43,270</b>	<b>29,681</b>	<b>13,589</b>
Excess (deficiency) of revenues over (under) expenditures.....	(3,270)	(3,270)	10,159	13,429
Fund balance, January 1.....	3,084	3,084	3,084	0
Prior year encumbrances.....	186	186	186	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,429</b>	<b>\$13,429</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$88,300	\$88,300	\$62,260	(\$26,040)
Miscellaneous revenue.....	40,000	40,000	40,348	348
<b>Total revenues.....</b>	<b>128,300</b>	<b>128,300</b>	<b>102,608</b>	<b>(25,692)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services.....	114,664	114,664	90,181	24,483
Materials and supplies.....	2,056	2,056	1,927	129
Charges and services.....	28,534	28,534	5,920	22,614
Capital outlay.....	5,000	5,000	4,513	487
<b>Total expenditures.....</b>	<b>150,254</b>	<b>150,254</b>	<b>102,541</b>	<b>47,713</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(21,954)</b>	<b>(21,954)</b>	<b>67</b>	<b>22,021</b>
Fund balance, January 1.....	21,241	21,241	21,241	0
Prior year encumbrances appropriated.....	713	713	713	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,021</b>	<b>\$22,021</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$29,375	\$29,375	\$9,688	(\$19,687)
Charges for Services.....	19,125	19,125	38,812	19,687
<b>Total revenues.....</b>	<b>48,500</b>	<b>48,500</b>	<b>48,500</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	58,310	58,310	55,120	3,190
<b>Total expenditures.....</b>	<b>58,310</b>	<b>58,310</b>	<b>55,120</b>	<b>3,190</b>
Excess of revenues over expenditures.....	(9,810)	(9,810)	(6,620)	3,190
Fund balance, January 1.....	9,810	9,810	9,810	0
Fund balance, December 31.....	\$0	\$0	\$3,190	\$3,190

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$300,000	\$300,000	\$35,476	(\$264,524)
<b>Total revenues.....</b>	<b>300,000</b>	<b>300,000</b>	<b>35,476</b>	<b>(264,524)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	310,000	310,000	49,399	260,601
<b>Total expenditures.....</b>	<b>310,000</b>	<b>310,000</b>	<b>49,399</b>	<b>260,601</b>
Excess (deficiency) of revenues over (under) expenditures.....	(10,000)	(10,000)	(13,923)	(3,923)
Fund balance, January 1.....	203,336	203,336	203,336	0
Prior year encumbrances appropriated.....	10,000	10,000	10,000	0
<b>Fund balance, December 31.....</b>	<b>\$203,336</b>	<b>\$203,336</b>	<b>\$199,413</b>	<b>(\$3,923)</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$301,000	\$304,907	\$304,587	\$3,587
Intergovernmental revenue.....	32,000	32,000	32,319	319
<b>Total revenues.....</b>	<b>333,000</b>	<b>336,907</b>	<b>336,906</b>	<b>3,906</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	333,072	336,979	336,978	(3,906)
<b>Total expenditures.....</b>	<b>333,072</b>	<b>336,979</b>	<b>336,978</b>	<b>(3,906)</b>
<b>Excess of revenues over expenditures.....</b>	<b>(72)</b>	<b>(72)</b>	<b>(72)</b>	<b>0</b>
Fund balance, January 1.....	72	72	72	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$358,356	\$358,356	\$220,146	(\$138,210)
Interest investment.....	0	0	3,537	3,537
<b>Total revenues.....</b>	<b>358,356</b>	<b>358,356</b>	<b>223,683</b>	<b>(134,673)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	358,357	361,894	235,685	122,672
<b>Total expenditures.....</b>	<b>358,357</b>	<b>361,894</b>	<b>235,685</b>	<b>122,672</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(1)</b>	<b>(3,538)</b>	<b>(12,002)</b>	<b>(12,001)</b>
Fund balance, January 1.....	42,938	42,938	42,938	0
<b>Fund balance, December 31.....</b>	<b>\$42,937</b>	<b>\$39,400</b>	<b>\$30,936</b>	<b>(\$12,001)</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$62,235	\$62,235	\$45,233	(\$17,002)
<b>Total revenues.....</b>	<b>62,235</b>	<b>62,235</b>	<b>45,233</b>	<b>(17,002)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	62,235	62,235	13,416	48,819
<b>Total expenditures.....</b>	<b>62,235</b>	<b>62,235</b>	<b>13,416</b>	<b>48,819</b>
Excess (deficiency) of revenues over (under) expenditures.....	0	0	31,817	31,817
Fund balance, January 1.....	0	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,817</b>	<b>\$31,817</b>

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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$0	\$179,481	\$70,038	\$109,443
<b>Total revenues.....</b>	<b>0</b>	<b>179,481</b>	<b>70,038</b>	<b>109,443</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	0	158,006	153,651	4,355
Capital purchases.....	0	21,475	2,154	19,321
<b>Total expenditures.....</b>	<b>0</b>	<b>179,481</b>	<b>155,805</b>	<b>23,676</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>0</b>	<b>0</b>	<b>(85,767)</b>	<b>85,767</b>
Fund balance, January 1.....	0	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$85,767)</b>	<b>\$85,767</b>



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

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$24,600	\$24,600	\$23,431	(\$1,169)
Miscellaneous revenue.....	1,000	1,000	2,000	1,000
<b>Total revenues.....</b>	<b>25,600</b>	<b>25,600</b>	<b>25,431</b>	<b>(169)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services.....	33,000	33,000	26,279	6,721
<b>Total expenditures.....</b>	<b>33,000</b>	<b>33,000</b>	<b>26,279</b>	<b>6,721</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(7,400)</b>	<b>(7,400)</b>	<b>(848)</b>	<b>6,552</b>
Fund balance, January 1.....	25,169	25,169	25,169	0
<b>Fund balance, December 31.....</b>	<b>\$17,769</b>	<b>\$17,769</b>	<b>\$24,321</b>	<b>\$6,552</b>

HURON COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 EMA HAZMAT OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECMEBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$16,586	\$16,586	\$16,334	(\$252)
Miscellaneous revenue.....	0	0	1,454	1,454
<b>Total revenues.....</b>	<b>16,586</b>	<b>16,586</b>	<b>17,788</b>	<b>1,202</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Materials and supplies.....	20,000	20,000	3,384	16,616
Capital outlay.....	30,000	30,000	2,040	27,960
<b>Total expenditures.....</b>	<b>50,000</b>	<b>50,000</b>	<b>5,424</b>	<b>44,576</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(33,414)</b>	<b>(33,414)</b>	<b>12,364</b>	<b>45,778</b>
Fund balance, January 1.....	60,676	60,676	60,676	0
<b>Fund balance, December 31.....</b>	<b>\$27,262</b>	<b>\$27,262</b>	<b>\$73,040</b>	<b>\$45,778</b>

HURON COUNTY, OHIO  
 STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MRDD CONSTRUCTION  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenue:				
Intergovernmental revenue.....	\$50,000	\$50,000	\$79,158	\$29,158
Total revenue.....	50,000	50,000	79,158	29,158
Expenditures:				
Capital outlay.....	30,000	30,000	11,299	18,701
Total expenditures.....	30,000	30,000	11,299	18,701
Deficiency of revenues over expenditures.....	20,000	20,000	67,859	47,859
Fund balance, January 1.....	12,309	12,309	12,309	0
Prior year encumbrances appropriated...	10,000	10,000	10,000	0
Fund balance, December 31.....	\$42,309	\$42,309	\$90,168	\$47,859

HURON COUNTY, OHIO  
 STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 PERMANENT IMPROVEMENT  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenue:				
Miscellaneous.....	\$150,000	\$150,000	\$150,000	\$0
Total revenue.....	280,000	280,000	150,000	(130,000)
Expenditures:				
Capital outlay.....	207,161	357,161	214,616	(7,455)
Total expenditures.....	207,161	357,161	214,616	(7,455)
Excess (Deficiency) of revenues over (under) expenditures.....	72,839	(77,161)	(64,616)	(137,455)
Fund balance, January 1.....	77,161	77,161	77,161	0
Fund balance, December 31.....	\$150,000	\$0	\$12,545	(\$137,455)

HURON COUNTY, OHIO  
 STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COUNTY CAPITAL PROJECTS  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenue:				
Investment earnings.....	\$5,000	\$5,000	\$6,057	\$1,057
Total revenue.....	5,000	5,000	6,057	1,057
Expenditures:				
Capital outlay.....	941,274	941,274	549,819	391,455
Total expenditures.....	941,274	941,274	549,819	391,455
Excess (Deficiency) of revenues over (under) expenditures.....	(936,274)	(936,274)	(543,762)	392,512
Other financing sources:				
Bond proceeds, net.....	375,000	375,000	375,000	0
Total other financing sources.....	375,000	375,000	375,000	0
Excess (deficiency) of revenues and other financing sources over expenditures and other uses.....	(561,274)	(561,274)	(168,762)	392,512
Fund balance, January 1.....	561,274	561,274	561,274	0
Fund balance, December 31.....	\$0	\$0	\$392,512	\$392,512

HURON COUNTY, OHIO  
 STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 NEW VOTING EQUIPMENT  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Expenditures:				
Capital outlay.....	9,628	9,628	9,571	57
Total expenditures.....	9,628	9,628	9,571	57
Excess (deficiency) of revenues over (under) expenditures.....	(9,628)	(9,628)	(9,571)	(57)
Fund balance, January 1.....	9,628	9,628	9,628	0
Fund balance, December 31.....	\$0	\$0	\$57	(\$57)

HURON COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS)  
 ALL DEBT SERVICE FUNDS  
 YEAR ENDED DECEMBER 31, 2003

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue.....	\$344,488	\$344,488	\$344,487	(\$1)
<b>Total revenue.....</b>	<b>344,488</b>	<b>344,488</b>	<b>344,487</b>	<b>(1)</b>
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal retirement.....	415,000	415,000	415,000	0
Interest and fiscal charges.....	411,734	411,734	411,734	0
<b>Total expenditures.....</b>	<b>826,734</b>	<b>826,734</b>	<b>826,734</b>	<b>0</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(482,246)</b>	<b>(482,246)</b>	<b>(482,247)</b>	<b>(1)</b>
<b>Other financing sources (uses).....</b>				
Transfers in.....	482,246	482,246	482,827	581
<b>Total other financing sources (uses)</b>	<b>482,246</b>	<b>482,246</b>	<b>482,827</b>	<b>581</b>
<b>Excess of revenues and other financing sources over expenditures and other uses.....</b>	<b>0</b>	<b>0</b>	<b>580</b>	<b>580</b>
Fund balance, January 1.....	0	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$580</b>	<b>\$580</b>

HURON COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
ALL ENTERPRISE FUNDS  
YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<hr/>				
Operation revenues:				
Charges for services.....	\$2,058,000	\$2,058,000	\$2,203,896	\$145,896
Miscellaneous revenue.....	86,000	86,000	79,055	0
<hr/>				
Total operating revenues.....	2,144,000	2,144,000	2,282,951	145,896
<hr/>				
Operating expenses:				
Personal services.....	352,400	356,200	339,399	16,801
Materials and supplies.....	23,500	23,500	23,482	18
Contractual services.....	1,321,000	1,421,000	1,420,955	45
Other operating expenses.....	408,000	418,000	358,336	275,903
<hr/>				
Total operating Expenses.....	2,104,900	2,218,700	2,142,172	292,767
<hr/>				
Operating income (loss).....	39,100	(74,700)	140,779	215,479
<hr/>				
Non-operating revenues (expenses)				
Principal retirement.....	(90,000)	(90,000)	(90,148)	(148)
Interest and fiscal charges.....	(246,000)	(246,000)	(245,000)	(1,000)
<hr/>				
Total non-operating revenues (expenses)	(336,000)	(336,000)	(335,148)	(1,148)
<hr/>				
Income (loss) before operating transfers	(296,900)	(410,700)	(194,369)	216,627
<hr/>				
Transfers in.....	588,952	924,952	335,148	(589,804)
Transfers out.....	(336,000)	(217,200)	(135,148)	82,052
<hr/>				
Net income.....	(43,948)	297,052	5,631	(291,125)
<hr/>				
Net assets, January 1.....	144,191	144,191	144,191	0
<hr/>				
Net assets, December 31.....	\$100,243	\$441,243	\$149,822	(\$291,125)
<hr/> <hr/>				



**HURON COUNTY, OHIO  
INTERNAL SERVICE FUND  
DECEMBER 31, 2004**

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

HURON COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
INTERNAL SERVICE FUND  
YEAR ENDED DECEMBER 31, 2003

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Operation revenues:				
Charges for services.....	\$3,111,000	\$3,111,000	\$3,515,026	\$404,026
Total operating revenues.....	3,111,000	3,111,000	3,515,026	404,026
Operating expenses:				
Other operating expenses.....	4,111,000	4,136,000	4,135,942	58
Total operating Expenses.....	4,111,000	4,136,000	4,135,942	58
Operating income (loss).....	(1,000,000)	(1,025,000)	(620,916)	404,084
Non-operating revenues (expenses)				
Investment income.....	0	0	6,928	6,928
Total non-operating revnues (expenses)	0	0	6,928	6,928
Net income.....	(1,000,000)	(1,025,000)	(613,988)	411,012
Net assets, January 1.....	1,116,545	1,116,545	1,116,545	0
Net assets, December 31.....	\$116,545	\$91,545	\$502,557	\$411,012

**HURON COUNTY, OHIO  
FIDUCIARY FUNDS  
DECEMBER 31, 2004**

**FIDUCIARY FUNDS** - Fiduciary Funds account for assets held by Huron County in a trustee capacity, or as an agent, for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds that Huron County maintains are Agency funds.

**HURON COUNTY, OHIO  
AGENCY FUNDS  
DECEMBER 31, 2004**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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.

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

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

**Airport Escrow** – To account for payments on disputed hangar rental agreement until settled by the courts.

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

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

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

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

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2004

	Beginning Balance January 1, 2004	Additions	Deductions	Ending Balance December 31, 2004
<b>UNDIVIDED TAXES:</b>				
<b>REAL ESTATE TAX</b>				
<b>Assets:</b>				
Taxes receivable.....	\$33,806,081	\$34,287,233	\$33,806,081	\$34,287,233
Pooled cash and cash equivalents...	1,115,589	31,942,476	32,092,154	965,912
	\$34,921,670	\$66,229,709	\$65,898,235	\$35,253,145
<b>Liabilities:</b>				
Due to other governments.....	\$33,806,081	\$34,287,233	\$33,806,081	\$34,287,233
Unapportioned monies.....	1,115,589	31,942,476	32,092,154	965,912
	\$34,921,670	\$66,229,709	\$65,898,235	\$35,253,145
<b>TANGIBLE PROPERTY TAX</b>				
<b>Assets:</b>				
Taxes receivable.....	\$9,035,188	\$9,076,733	\$9,035,188	\$9,076,733
Pooled cash and cash equivalents...	107,174	9,586,278	9,642,877	50,575
	\$9,142,362	\$18,663,011	\$18,678,065	\$9,127,308
<b>Liabilities:</b>				
Due to other governments.....	\$9,035,188	\$9,076,733	\$9,035,188	\$9,076,733
Unapportioned monies.....	107,174	9,586,278	9,642,877	50,575
	\$9,142,362	\$18,663,011	\$18,678,065	\$9,127,308
<b>TOWNSHIP GASOLINE TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$1,293,752	\$1,293,752	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$1,293,752	\$1,293,752	\$0
<b>ESTATE TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$346,731	\$1,269,297	\$1,195,371	\$420,657
<b>Liabilities:</b>				
Unapportioned monies.....	\$346,731	\$1,269,297	\$1,195,371	\$420,657

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2004

	Beginning Balance January 1, 2004	Additions	Deductions	Ending Balance December 31, 2004
<b>MOBILE HOME TAX</b>				
Assets:				
Taxes receivable.....	\$695,915	\$679,573	\$695,915	\$679,573
Pooled cash and cash equivalents...	62,009	365,534	380,103	47,440
	\$757,924	\$1,045,107	\$1,076,018	\$727,013
Liabilities:				
Due to other governments.....	\$695,915	\$679,573	\$695,915	\$679,573
Unapportioned monies.....	62,009	365,534	380,103	47,440
	\$757,924	\$1,045,107	\$1,076,018	\$727,013
<b>MOTOR VEHICLE LICENSE TAX</b>				
Assets:				
Pooled cash and cash equivalents...	\$0	\$407,930	\$407,930	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$407,930	\$407,930	\$0
<b>CIGARETTE TAX</b>				
Assets:				
Pooled cash and cash equivalents...	\$50	\$2,798	\$2,810	\$38
Liabilities:				
Unapportioned monies.....	\$50	\$2,798	\$2,810	\$38
<b>LOCAL GOVERNMENT TAX</b>				
Assets:				
Pooled cash and cash equivalents...	\$203,478	\$2,652,597	\$2,585,116	\$270,959
Liabilities:				
Unapportioned monies.....	\$203,478	\$2,652,597	\$2,585,116	\$270,959
<b>REVENUE ASSISTANCE TAX</b>				
Assets:				
Pooled cash and cash equivalents...	\$100,066	\$508,649	\$490,187	\$118,528
Liabilities:				
Unapportioned monies.....	\$100,066	\$508,649	\$490,187	\$118,528

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HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2004

	Beginning Balance January 1, 2004	Additions	Deductions	Ending Balance December 31, 2004
<b>CLERK OF COURTS</b>				
Assets:				
Segregated Cash.....	\$488,160	\$9,328,898	\$9,276,507	\$540,551
Liabilities:				
Amounts due to others.....	\$488,160	\$9,328,898	\$9,276,507	\$540,551
<b>JUVENILE COURT</b>				
Assets:				
Segregated Cash.....	\$10,004	\$196,985	\$196,223	\$10,766
Liabilities:				
Amounts due to others.....	\$10,004	\$196,985	\$196,223	\$10,766
<b>PROBATE COURT</b>				
Assets:				
Segregated Cash.....	\$27,387	\$89,715	\$86,790	\$30,312
Liabilities:				
Amounts due to others.....	\$27,387	\$89,715	\$86,790	\$30,312
<b>SHERIFF - GENERAL</b>				
Assets:				
Segregated Cash.....	\$0	\$2,002,708	\$2,002,708	\$0
Liabilities:				
Amounts due to others.....	\$0	\$2,002,708	\$2,002,708	\$0
<b>SHERIFF - COMMISSARY</b>				
Assets:				
Segregated Cash.....	\$3,948	\$92,639	\$91,097	\$5,490
Liabilities:				
Amounts due to others.....	\$3,948	\$92,639	\$91,097	\$5,490

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HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2004

	Beginning Balance January 1, 2004	Additions	Deductions	Ending Balance December 31, 2004
<b>CHILD SUPPORT ENFORCEMENT</b>				
Assets:				
Accounts receivable.....	\$2,801,180	\$4,067,778	\$2,801,180	\$4,067,778
Segregated Cash.....	8,075	307,664	313,592	2,147
	\$2,809,255	\$4,375,442	\$3,114,772	\$4,069,925
Liabilities:				
Amounts due to others.....	\$2,809,255	\$4,375,442	\$3,114,772	\$4,069,925
<b>HEALTH DEPARTMENT</b>				
Assets:				
Pooled cash and investments.....	\$543,184	\$2,374,542	\$2,334,705	\$583,021
Liabilities:				
Amounts due to others.....	\$543,184	\$2,374,542	\$2,334,705	\$583,021
<b>SOIL &amp; WATER FUND</b>				
Assets:				
Pooled Cash & Cash Equivalents.....	\$35,318	\$354,188	\$364,830	\$24,676
Liabilities:				
Amounts due to others.....	\$35,318	\$354,188	\$364,830	\$24,676
<b>LAW LIBRARY</b>				
Assets:				
Pooled cash and cash equivalents...	\$7,283	\$99,638	\$98,756	\$8,165
Liabilities:				
Unapportioned monies.....	\$7,283	\$99,638	\$98,756	\$8,165
<b>ESCROW ACCOUNT</b>				
Assets:				
Pooled Cash & Cash Equivalents.....	\$36,320	\$92,086	\$86,073	\$42,333
Liabilities:				
Amounts due to others.....	\$36,320	\$92,086	\$86,073	\$42,333

-CONTINUED

**HURON COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**YEAR ENDED DECEMBER 31, 2004**

	Beginning Balance January 1, 2004	Additions	Deductions	Ending Balance December 31, 2004
<b>STATE OF OHIO</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$206,131	\$206,131	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$206,131	\$206,131	\$0
<b>TOWNSHIP ROAD MILEAGE</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$194,028	\$194,028	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$194,028	\$194,028	\$0
<b>TOWNSHIP PERMISSIVE TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$115,570	\$115,570	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$115,570	\$115,570	\$0
<b>OHIO ELECTIONS COMMISSION</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$485	\$185	\$670	\$0
<b>Liabilities:</b>				
Amounts due to others.....	\$485	\$185	\$670	\$0
<b>BMV</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$13,930	\$252,627	\$256,603	\$9,954
Segregated cash.....	5,456	158,712	157,868	6,300
	\$19,386	\$411,339	\$414,471	\$16,254
<b>Liabilities:</b>				
Amounts due to others.....	\$13,930	\$252,627	\$256,603	\$9,954
Unapportioned monies.....	5,456	158,712	157,868	6,300
	\$19,386	\$411,339	\$414,471	\$16,254
<b>SHERIFF'S LAW ENFORCEMENT</b>				
<b>Assets:</b>				
Segregated cash.....	\$9,724	\$24,173	\$15,613	\$18,284
<b>Liabilities:</b>				
Unapportioned monies.....	\$9,724	\$24,173	\$15,613	\$18,284

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2004

	Beginning Balance January 1, 2004	Additions	Deductions	Ending Balance December 31, 2004
<b>LIBRARIES</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$2,190,577	\$2,190,577	\$0
<b>Liabilities:</b>				
Unapportioned Monies.....	\$0	\$2,190,577	\$2,190,577	\$0
<b>PERS</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$48,236	\$1,151,283	\$1,110,830	\$88,689
<b>Liabilities:</b>				
Payroll withholding.....	\$48,236	\$1,151,283	\$1,110,830	\$88,689
<b>STRS</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$16,651	\$16,651	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$0	\$16,651	\$16,651	\$0
<b>HURON COUNTY PARK DISTRICT</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$3,339	\$14,435	\$15,890	\$1,884
<b>Liabilities:</b>				
Amounts due to others.....	\$3,339	\$14,435	\$15,890	\$1,884
<b>HURON COUNTY AIRPORT AUTHORITY</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$15,597	\$133,622	\$114,372	\$34,847
<b>Liabilities:</b>				
Amounts due to others.....	\$15,597	\$133,622	\$114,372	\$34,847
<b>BUREAU OF WORKERS COMP</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$42,203	\$4,724	\$42,203	\$4,724
<b>Liabilities:</b>				
Unapportioned monies.....	\$42,203	\$4,724	\$42,203	\$4,724

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2004

	Beginning Balance January 1, 2004	Additions	Deductions	Ending Balance December 31, 2004
<b>MISCELLANEOUS PAYROLL</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$437	\$200,459	\$200,896	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$437	\$200,459	\$200,896	\$0
<b>DEFERRED COMPENSATION</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$1,446	\$479,637	\$481,083	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$1,446	\$479,637	\$481,083	\$0
<b>CITY INCOME TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$51,107	\$222,663	\$215,727	\$58,043
<b>Liabilities:</b>				
Payroll withholding.....	\$51,107	\$222,663	\$215,727	\$58,043
<b>SCHOOL INCOME TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$76,815	\$76,815	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$0	\$76,815	\$76,815	\$0
<b>INSURANCE</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$1	\$59,746	\$59,747	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$1	\$59,746	\$59,747	\$0
<b>HEALTH INSURANCE PREMIUM</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$91	\$192,837	\$192,928	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$91	\$192,837	\$192,928	\$0

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2004

	Beginning Balance January 1, 2004	Additions	Deductions	Ending Balance December 31, 2004
<b>PRORATA REAL ESTATE</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$25,356	\$25,356	\$0
<b>Liabilities:</b>				
Amounts due to others.....	\$0	\$25,356	\$25,356	\$0
<b>HOUSING ESCROW</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$100	\$0	\$0	\$100
<b>Liabilities:</b>				
Amounts due to others.....	\$100	\$0	\$0	\$100
<b>FEDERAL INCOME TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$1,478,476	\$1,478,476	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$0	\$1,478,476	\$1,478,476	\$0
<b>MEDICARE</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$186,101	\$186,101	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$0	\$186,101	\$186,101	\$0
<b>STATE INCOME TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$456,609	\$456,609	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$0	\$456,609	\$456,609	\$0

**HURON COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**YEAR ENDED DECEMBER 31, 2004**

	Beginning Balance January 1, 2004	Additions	Deductions	Ending Balance December 31, 2004
<b>HURON COUNTY TRANSIT</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$27,150	\$497,603	\$502,804	\$21,949
<b>Liabilities:</b>				
Amounts due to others.....	\$27,150	\$497,603	\$502,804	\$21,949
<b>SHERIFF'S FOJ TRANSPORT</b>				
<b>Assets:</b>				
Segregated cash.....	\$1,083	\$0	\$0	\$1,083
<b>Liabilities:</b>				
Unapportioned monies.....	\$1,083	\$0	\$0	\$1,083
<b>PROSECUTOR'S FOJ</b>				
<b>Assets:</b>				
Segregated cash.....	\$3,839	\$29,444	\$28,537	\$4,746
<b>Liabilities:</b>				
Unapportioned monies.....	\$3,839	\$29,444	\$28,537	\$4,746
<b>STATE RECORDER FEES</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$99,988	\$341,631	\$357,967	\$83,652
<b>Liabilities:</b>				
Amounts due to others.....	\$99,988	\$341,631	\$357,967	\$83,652
<b>TAXING DISTRICT</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$123,913	\$31,338,977	\$31,348,890	\$114,000
<b>Liabilities:</b>				
Amounts due to others.....	\$123,913	\$31,338,977	\$31,348,890	\$114,000

HURON COUNTY, OHIO  
 STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUND  
 YEAR ENDED DECEMBER 31, 2004

	Beginning Balance January 1, 2004	Additions	Deductions	Ending Balance December 31, 2004
<b>Assets:</b>				
Taxes receivable.....	\$43,537,184	\$44,043,539	\$43,537,184	\$44,043,539
Accounts receivable.....	2,801,180	4,067,778	2,801,180	4,067,778
Pooled cash and cash equivalents...	2,985,225	90,786,508	90,821,588	2,950,145
Segregated cash.....	557,676	12,230,938	12,168,935	619,679
<b>TOTAL ASSETS.....</b>	<b>\$49,881,265</b>	<b>\$151,128,763</b>	<b>\$149,328,887</b>	<b>\$51,681,141</b>
<b>Liabilities:</b>				
Due to other governments.....	\$43,537,184	\$44,043,539	\$43,537,184	\$44,043,539
Unapportioned monies.....	2,004,685	51,052,308	51,139,583	1,917,410
Amounts due to others.....	4,238,078	51,511,639	50,176,257	5,573,460
Payroll withholding	101,318	4,521,277	4,475,863	146,732
<b>TOTAL LIABILITIES.....</b>	<b>\$49,881,265</b>	<b>\$151,128,763</b>	<b>\$149,328,887</b>	<b>\$51,681,141</b>



# 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
1995	\$5,501,139	\$2,037,358	\$2,581,639	\$4,923,910	\$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
2000	\$6,892,346	\$4,437,681	\$5,221,088	\$5,268,199	\$10,320,998	\$65,840	\$470,850	\$1,772,006	\$755,363	\$35,204,371
2001	\$7,144,831	\$4,921,045	\$4,602,360	\$6,340,275	\$12,473,785	\$70,032	\$406,176	\$1,516,709	\$757,278	\$38,232,491
2002	\$7,585,237	\$4,938,508	\$4,629,219	\$6,866,408	\$12,376,654	\$56,124	\$436,125	\$507,714	\$753,091	\$38,149,080
2003	\$7,562,601	\$5,184,246	\$4,847,608	\$6,333,951	\$12,345,865	\$53,965	\$431,448	\$809,042	\$830,734	\$38,399,460
2004	\$7,601,604	\$5,862,684	\$5,049,887	\$7,043,084	\$11,700,955	\$52,189	\$337,357	\$741,312	\$826,734	\$39,215,806

(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
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
2000	\$11,026,186	\$3,162,135	\$6,157	\$328,533	\$19,044,517	\$73,803	\$1,309,315	\$2,252,983	\$37,203,629
2001	\$11,210,553	\$2,773,604	\$4,903	\$318,656	\$19,446,015	\$71,970	\$833,484	\$2,456,550	\$37,115,735
2002	\$11,799,980	\$2,516,804	\$4,885	\$339,114	\$20,476,329	\$85,302	\$717,181	\$1,726,796	\$37,666,391
2003	\$12,303,361	\$2,671,850	\$6,142	\$286,956	\$19,046,041	\$91,727	\$485,809	\$1,933,353	\$36,825,239
2004	\$11,083,208	\$2,517,336	\$15,463	\$310,663	\$20,652,857	\$93,653	\$352,100	\$2,243,542	\$37,268,822

(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
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%	\$962,547
1999	\$24,352,893	\$23,589,121	96.86%	\$716,633	\$24,305,754	99.81%	\$1,163,671
2000	\$26,149,835	\$24,880,722	95.15%	\$840,942	\$25,721,664	98.36%	\$1,318,856
2001	\$27,950,957	\$26,784,241	95.83%	\$938,623	\$27,722,864	99.18%	\$1,668,596
2002	\$28,407,895	\$27,366,331	96.33%	\$1,145,573	\$28,511,904	100.37%	\$1,757,542
2003	\$32,946,429	\$31,822,956	96.59%	\$1,186,071	\$33,009,027	100.19%	\$1,700,432
2004	\$33,723,387	\$30,276,997	89.78%	\$1,497,839	\$31,774,836	94.22%	\$1,954,756

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	
1995	\$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%
1996	\$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%
1997	\$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%
1998	\$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%
1999	\$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%
2000	\$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%
2001	\$792,578,540	\$2,264,510,114	\$146,647,350	\$586,589,400	\$1,837,230	\$5,249,229	\$941,063,120	\$2,856,348,743	32.95%
2002	\$795,239,240	\$2,272,112,114	\$147,758,070	\$591,032,280	\$2,871,980	\$8,205,657	\$945,869,290	\$2,871,350,051	32.94%
2003	\$810,218,090	\$2,314,908,829	\$138,165,010	\$552,660,040	\$2,887,840	\$8,250,971	\$951,270,940	\$2,875,819,840	33.08%
2004	\$887,075,010	\$2,534,500,029	\$131,221,230	\$524,884,920	\$3,052,130	\$8,720,371	\$1,021,348,370	\$3,068,105,320	33.29%

- (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
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
2000	\$214,269	\$203,767	95.10%	\$4,376	\$208,143	2.10%	\$65,369
2001	\$261,186	\$229,435	87.84%	\$10,381	\$239,816	4.33%	\$92,258
2002	\$241,836	\$231,517	95.73%	\$9,709	\$241,226	4.02%	\$92,033
2003	\$295,327	\$269,369	91.21%	\$12,699	\$282,068	4.50%	\$107,325
2004	\$328,326	\$280,875	85.55%	\$28,456	\$309,331	9.20%	\$104,372

(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:	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<b>COUNTY ENTITY:</b>										
General Fund.....	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
<b>OTHER ENTITIES:</b>										
Mental Health District....	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Bond Retirement.....	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MRDD Operating.....	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Services Center....	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Health District.....	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<b>Total County-Wide Rates.</b>	<b>6.79</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>
<b>SCHOOL DISTRICTS</b>										
Bellevue	39.90	39.70	35.30	41.70	41.70	40.70	40.00	39.30	39.30	38.80
Norwalk	40.60	40.60	40.60	44.93	44.93	44.93	44.65	44.65	44.65	44.35
Willard	46.60	46.65	45.75	45.75	45.75	45.75	45.15	44.45	44.45	44.29
Monroeville	48.80	48.80	51.81	51.71	51.71	50.91	48.50	48.10	48.10	46.90
New London	33.00	32.70	32.10	36.19	36.19	36.19	35.60	35.60	35.60	35.10
South Central	38.00	38.50	38.30	38.30	38.30	38.30	37.85	37.85	37.85	37.75
Western Reserve	36.10	36.10	31.10	31.10	31.10	34.96	34.60	34.60	34.60	34.35
Seneca East	38.30	40.30	40.30	40.30	40.30	40.30	40.30	30.30	30.30	30.30
Berlin-Milan	53.65	53.65	57.35	57.35	57.35	58.26	58.15	58.15	58.15	57.30
Buckeye Central	46.80	46.80	46.55	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Plymouth	35.90	35.70	35.50	35.30	35.30	37.10	37.30	36.00	36.00	36.00
Wellington	33.55	33.10	32.10	28.00	28.00	28.00	28.00	28.00	28.00	28.00
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

-continued

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<b>MUNICIPALITIES</b>										
Bellevue	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Greenwich	7.40	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	9.10	8.70	8.25	8.25	8.25	8.25	7.80	7.80	7.80	7.60
Plymouth	15.30	15.30	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	6.50	9.50	9.50	9.50	9.50	9.50	9.50	6.50	6.50	6.50
Willard	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
<b>TOWNSHIPS</b>										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Clarksfield	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Fairfield	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	6.40	6.40	6.40	6.40	6.40	6.40	6.90	6.90	6.90	6.90
Lyme	5.10	5.10	5.10	5.10	5.10	5.10	6.50	6.50	6.50	6.50
New Haven	4.80	4.80	4.80	4.80	4.80	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Norwalk	3.70	3.70	3.70	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Norwich	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Peru	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65
Richmond	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	6.90
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
<b>SPECIAL DISTRICTS</b>										
Firelands Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	2.75	4.70	4.70	4.30	4.30	4.30	4.30	4.00	2.50	2.50
Tri-Community Fire	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.00	3.00
Wakeman Fire	4.77	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Norwalk Public Library	0.00	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.55	0.55
Milan Public Library	0.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Vermilion Ambulance	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

SOURCE: Huron County Auditor's Office



TABLE 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
1995	57,865	\$669,938,566	\$4,255,000	\$27,798	\$4,227,202	0.631%	\$73.53
1996	58,190	\$679,201,160	\$8,953,369	\$32,829	\$8,920,540	1.313%	\$153.86
1997	58,515	\$707,147,176	\$8,688,369	\$11,604	\$8,676,765	1.227%	\$148.48
1998	58,840	\$782,003,570	\$8,438,369	\$11,604	\$8,426,765	1.078%	\$143.41
1999	59,165	\$796,270,310	\$8,178,369	\$0	\$8,178,369	1.027%	\$138.23
2000	59,487	\$941,063,120	\$7,908,369	\$0	\$7,908,369	0.840%	\$132.94
2001	59,500	\$945,869,290	\$7,623,369	\$0	\$7,623,369	0.806%	\$128.12
2002	59,500	\$951,270,940	\$8,598,369	\$4,922	\$8,593,447	0.903%	\$144.51
2003	59,855	\$991,795,680	\$7,958,369	\$0	\$7,958,369	0.802%	\$132.96
2004	60,094	\$1,021,348,370	\$7,958,369	\$0	\$7,958,369	0.779%	\$132.43

(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)
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	2.31%
2000	\$270,000	\$485,363	\$755,363	\$35,204,371	2.15%
2001	\$285,000	\$472,278	\$757,278	\$38,232,491	1.98%
2002	\$295,000	\$458,091	\$753,091	\$38,149,080	1.97%
2003	\$405,000	\$425,734	\$830,734	\$38,399,460	2.16%
2004	\$415,000	\$411,734	\$826,734	\$39,215,806	2.11%

(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, 2004

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		18,033,709
		24,033,709
Total direct legal debt limitation		24,033,709
Total of all County debt outstanding	\$9,129,350	
Less:		
Enterprise fund general obligation bonds	\$1,350,981	
Job & Family Services	3,805,000	
Fairgrounds Improvements	525,000	
Old Job & Family Services Demolition	100,000	
Jail Facility Bonds	3,348,369	
		(9,129,350)
Total exempt debt	(9,129,350)	
Total net indebtedness subject to direct debt		0
Direct legal debt margin		\$24,033,709
Unvoted debt limitation (1% of total assessed valuation)	\$10,213,484	
Total net indebtedness	0	
Total unvoted legal debt margin		\$10,213,484

(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.

TABLE 10  
HURON COUNTY, OHIO  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
AS OF DECEMBER 31, 2004

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
<b>Direct Debt:</b>			
County	\$7,778,369	100%	\$7,778,369
<b>Overlapping Debt:</b>			
<b>School Districts:</b>			
Berlin-Milan School	232,588	16%	37,214
New London School	31,420	90%	28,278
Western Reserve School	176,700	99%	174,933
Pioneer Joint Vocational School	570,000	10%	57,000
<b>Municipalities:</b>			
Bellevue	1,665,000	53%	882,450
Milan	238,000	19%	45,220
Monroeville	39,500	100%	39,500
Norwalk	3,677,344	100%	3,677,344
Willard	4,970,000	100%	4,970,000
Overlapping Debt .....	11,600,552	85.44%	9,911,939
<b>Total Direct and Overlapping Debt .....</b>	<b>\$19,378,921</b>	<b>91.29%</b>	<b>\$17,690,308</b>

(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, 2004

Year	Assessed Value (1)	Bank Deposits at December 31 (2)	Building Permits Issued (3)
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
2000	\$941,063,120	\$198,665,000	946
2001	\$945,869,290	\$207,021,000	817
2002	\$951,270,940	\$87,029,000	714
2003	\$991,795,680	\$88,818,000	672
2004	\$1,021,348,370	\$82,191,000	567

(1) See table 4

(2) SOURCE: Federal Reserve Bank of Cleveland

(3) Source: Department of Building Inspection

TABLE 13  
HURON COUNTY, OHIO  
DEMOGRAPHIC STATISTICS  
AS OF DECEMBER 31, 2004

POPULATION

YEAR	Population
1999	59,165
2000	59,487
2001	59,500
2002	59,624
2003	59,855
2004	60,094

SOURCE: U.S. Bureau of the Census

UNEMPLOYMENT	YEAR	County Employed	County Unemployed	Unemployment Rate		
				County	Ohio	U.S.
	2000	27,100	2,300	7.70%	4.10%	3.50%
	2001	29,800	2,200	7.20%	3.90%	3.30%
	2002	26,600	2,300	8.10%	4.50%	4.10%
	2003	26,700	2,700	9.10%	5.50%	5.00%
	2004	27,400	2,400	7.90%	5.25%	5.00%

EMPLOYMENT BY INDUSTRIAL GROUP

INDUSTRIAL GROUP	Payroll totals (1) (in 000's)		
	2001	2002	2003
Agriculture, forestry fishing and other.....	\$10,904	\$11,202	\$12,385
Construction.....	64,206	66,321	67,722
Manufacturing.....	337,363	324,458	299,012
Transportation and utilities.....	26,770	28,445	27,615
Wholesale and retail trade.....	95,709	45,895	45,200
Finance, insurance and real estate.....	15,845	12,945	13,209
Services.....	107,560	163,063	166,406
State and local government.....	78,243	82,271	85,177
<b>Total.....</b>	<b>\$736,600</b>	<b>\$734,600</b>	<b>\$716,726</b>

(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, 2004

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

Number of political subdivisions totally or partially within the County

Municipalities: 10  
Townships: 19  
School Districts: 12

Higher Educational Facilities Within 25 Miles of Huron County

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

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

Ten Largest Employers	Number of Employees
R. R. Donnelley & Sons	1,500
MTD Products/Midwest Industries	1,100
Norwalk Furniture	800
Pepperidge Farms Inc.	560
Huron County	525
Fisher-Titus Medical Center	500
Armstrong Air Conditioning	500
Janesville Products	435
Venture Packaging	380
Industrial Powder Coatings	350







**Auditor of State  
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## **FINANCIAL CONDITION**

### **HURON COUNTY**

#### **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 23, 2005**