

COUNTY OF HURON, OHIO

Reports Issued Pursuant
to the OMB Circular A-133

Year ended December 31, 2002



**Auditor of State
Betty Montgomery**

Board of Commissioners
Huron County

We have reviewed the Independent Auditor's Report of Huron County, prepared by Ernst & Young LLP for the audit period January 1, 2002 through December 31, 2002. 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.

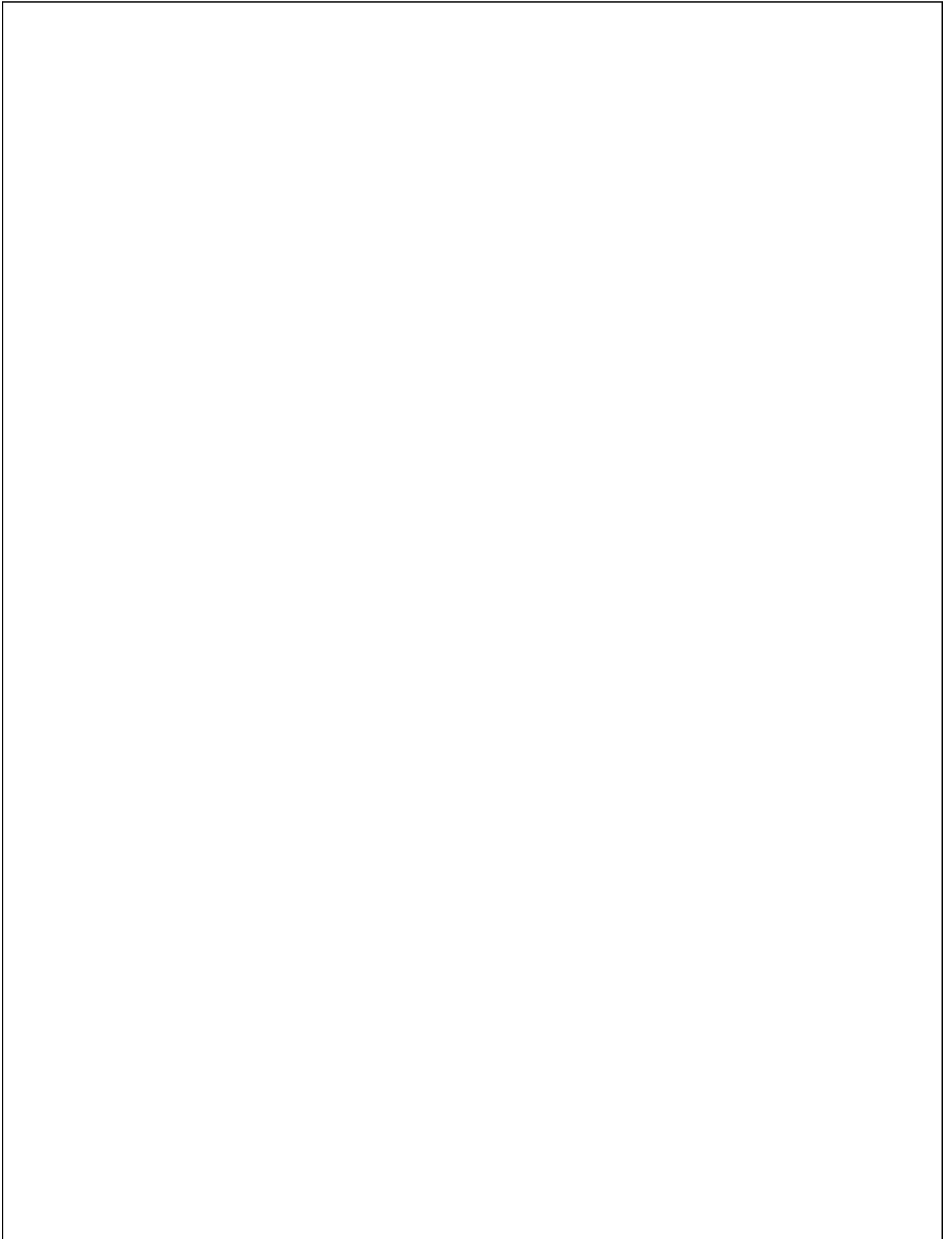
Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Huron County is responsible for compliance with these laws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

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

BETTY MONTGOMERY
Auditor of State

June 30, 2003

This Page is Intentionally Left Blank.



This Page is Intentionally Left Blank.

County of Huron, Ohio

Reports Issued Pursuant to the OMB Circular A-133

Year ended December 31, 2002

Contents

Report of Independent Auditors on Compliance and on Internal Control
over Financial Reporting Based on an Audit of the Financial Statements
Performed in Accordance with *Government Auditing Standards* 1

Report of Independent Auditors on Compliance and Internal Control
over Compliance in Accordance with OMB Circular A-133
and Schedule of Expenditures of Federal Awards 3

Schedule of Expenditures of Federal Awards 5

Notes to the Schedule of Expenditures of Federal Awards 7

Schedule of Findings and Questioned Costs 8

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

Huron County Commissioners
Norwalk, Ohio

We have audited the financial statements of Huron County, Ohio (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated May 2, 2003. 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.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the County in a separate letter dated May 2, 2003.

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

Ernst & Young LLP

May 2, 2003

Report of Independent Auditors on Compliance and Internal Control Over Compliance in Accordance with OMB Circular A-133 and Schedule of Expenditures of Federal Awards

Huron County Commissioners
Norwalk, Ohio

Compliance

We have audited the compliance of Huron County, Ohio (the County) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. 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, 2002.

Internal Control Over Compliance

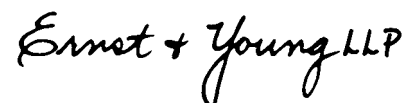
The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of Huron County, Ohio as of and for the year ended December 31, 2002, and have issued our report thereon dated May 2, 2003. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards for the year ended December 31, 2002 is presented for the purpose of additional analysis as required by OMB Circular A-133, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



May 2, 2003

Huron County, Ohio

Schedule of Expenditures of Federal Awards

Year ended December 31, 2002

| FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title | Federal CFDA Number | Pass Through Grantor's Number | Federal Expenditures |
|--|------------------------------------|--|---------------------------------|
| UNITED STATES DEPARTMENT OF HEALTH & HUMAN SERVICES | | | |
| <i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i> | | | |
| Social Services Block Grant | 93.667 | (1) | \$ 40,297 |
| <i>Passed through Ohio Department of Mental Health</i> | | | |
| Community Mental Health Services Block Grant | 93.958 | (1) | 42,396 |
| Medicaid Title XIX | 93.778 | (1) | 425,908 |
| <i>Passed through Ohio Department of Alcohol and Drug Addiction Services</i> | | | |
| Medicaid Title XIX | 93.778 | (1) | 132,063 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | (1) | <u>157,511</u> |
| Total United States Department of Health & Human Services | | | <u>798,175</u> |
| UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | |
| <i>Passed through Ohio Department of Development</i> | | | |
| HOME Investment Partnerships Program—Community Housing Improvement Program | 14.239 | BC-00-036-2 | 205,786 |
| Community Development Block Grant—States Program: | | | |
| Community Housing Improvement Program | 14.228 | BC-00-036-1 | 38,865 |
| Formula Grant | 14.228 | BF-99-036-1 | 35,807 |
| Formula Grant | 14.228 | BF-00-036-1 | 98,993 |
| Formula Grant | 14.228 | BF-00-067-1 | 1,085 |
| Formula Grant | 14.228 | BF-01-036-1 | <u>63,206</u> |
| Total United States Department of Housing and Urban Development | | | 443,742 |
| UNITED STATES DEPARTMENT OF JUSTICE | | | |
| <i>Passed through Office of Criminal Justice Services</i> | | | |
| Juvenile Accountability Incentive Block Grant | 16.523 | 01-JB-012-A030 | 12,657 |
| Victim Crime Assistance Program | 16.588 | (1) | 91,980 |
| <i>Passed through Ohio Emergency Management Agency</i> | | | |
| State Domestic Preparedness Equipment Provision | 16.007 | (1) | <u>22,000</u> |
| Total United States Department of Justice | | | <u>126,637</u> |

Huron County, Ohio

Schedule of Expenditures of Federal Awards (continued)

| FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title | Federal CFDA Number | Pass Through Grantor's Number | Federal Expenditures |
|--|------------------------------------|--|---------------------------------|
| UNITED STATES DEPARTMENT OF EDUCATION | | | |
| <i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i> | | | |
| Innovative Education Program Strategies—Title VI | 84.298 | (1) | 1,328 |
| <i>Passed through Ohio Department of Education</i> | | | |
| Special Education Cluster: | | | |
| Special Education Pre-School Grants | 84.173 | (1) | 2,991 |
| Special Education—Title VI-B | 84.027 | (1) | <u>18,025</u> |
| | | | <u>21,016</u> |
| Total United States Department of Education | | | <u>22,344</u> |
| UNITED STATES DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY | | | |
| <i>Passed through Ohio Emergency Management Agency</i> | | | |
| Emergency Management Performance Grant | 83.552 | (1) | 29,926 |
| UNITED STATES DEPARTMENT OF TRANSPORTATION | | | |
| <i>Passed through Ohio Emergency Management Agency</i> | | | |
| HMEP—Training and Planning | 20.703 | (1) | 9,809 |
| <i>Passed through Ohio Department of Transportation</i> | | | |
| Federal Aid Highway Program—2002 Pavement Marking | 20.205 | (1) | 106,106 |
| Federal Aid Highway Program—2001 Lover's Lane (<i>Note 4</i>) | 20.205 | TE21-G000 (424) | 267,542 |
| Capital Assistance Program for Elderly Persons and Persons with Disabilities—2001 (<i>Note 4</i>) | 20.513 | (1) | <u>71,460</u> |
| Total United States Department of Transportation | | | <u>454,917</u> |
| UNITED STATES DEPARTMENT OF LABOR | | | |
| <i>Passed through Ohio Department of Job and Family Services</i> | | | |
| Workforce Investment Act (WIA) Cluster: | | | |
| Workforce Investment Act—Adult | 17.258 | (1) | 128,730 |
| Workforce Investment Act—Youth | 17.259 | (1) | 520,443 |
| Workforce Investment Act—Dislocated Workers | 17.260 | (1) | <u>32,269</u> |
| Total United States Department of Labor | | | <u>681,442</u> |
| TOTAL FEDERAL AWARDS | | | <u><u>\$2,557,183</u></u> |

(1) No pass-through 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, 2002

1. Basis of Presentation

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

2. Federal CDBG Loan Program

Revolving loan funds are established for CDBG project loans. Repayment of 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 \$439,222 as of December 31, 2002. No federal funds were received in 2002 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 \$497,177 from the Medicaid Title XIX program (93.788) and \$681,442 from the Workforce Investment Act Cluster (17.258, 17.259, 17.260).

4. Ohio Department of Transportation Programs

The Federal Aid Highway Program—Lover's Lane (20.205) and Capital Assistance Program for Elderly Persons and Persons with Disabilities (20.513) were inadvertently left off the schedule of expenditures of federal awards for the year ended December 31, 2001. It has been determined that the programs would not have been tested as major programs in 2001 and have been added to the schedule of expenditures of federal awards in 2002 to properly report expenditures made by the County. Furthermore, the Federal Aid Highway Program—2002 Pavement Marking (20.205) was determined to be a Type B program since 2002 expenditures were less than \$300,000 and not listed as a major program.

Huron County, Ohio

Schedule of Findings and Questioned Costs

Year ended December 31, 2002

Part I—Summary of Auditor’s Results

Financial Statement Section

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Reportable condition(s) identified not considered to be material weaknesses? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards Section

Dollar threshold used to determine Type A programs: \$300,000

Auditee qualified as low-risk auditee? X yes no

Type of auditor’s report on compliance for major programs? Unqualified

Internal control over major programs:

Material weakness(es) identified? X no

Were reportable condition(s) identified not considered to be material weakness(es)? X none reported

Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (Section .510(a))? X no

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 14.239 | HOME Investment Partnerships Program |
| 17.258,17.259,17.260 | Workforce Investment Act Cluster |
| 93.778 | Medicaid Title XIX |

Huron County, Ohio

Schedule of Findings and Questioned Costs (continued)

Part II—Schedule of Financial Statement Findings

None

Part III—Schedule of Federal Award Findings and Questioned Costs

None

AUDITED FINANCIAL STATEMENTS

Huron County Airport Authority
Years ended December 31, 2002 and 2001
with Report of Independent Auditors

Huron County Airport Authority

Financial Statements

Years ended December 31, 2002 and 2001

Contents

| | |
|--|---|
| Report of Independent Auditors | 1 |
| Audited Financial Statements | |
| Statements of Financial Position | 2 |
| Statements of Activities and Changes in Net Assets | 3 |
| Statements of Cash Flows | 4 |
| Notes to Financial Statements | 5 |

Report of Independent Auditors

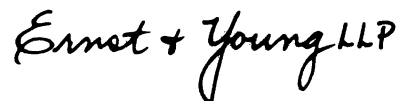
The Huron County Commissioners
Huron County Airport Authority, Huron, Ohio

We have audited the accompanying statements of net assets of the Huron County Airport Authority as of December 31, 2002 and 2001 and the related statements of activities 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as 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, 2002 and 2001 and the changes in its financial position and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States.

May 2, 2003



Huron County Airport Authority

Statements of Net Assets

| | December 31 | |
|--|------------------|------------------|
| | 2002 | 2001 |
| Current assets | | |
| Cash | \$ 30,828 | \$ 26,234 |
| Accounts receivable | 1,420 | 1,065 |
| Fuel inventory | 10,962 | 2,859 |
| Total assets | <u>\$ 43,210</u> | <u>\$ 30,158</u> |
| | | |
| Liabilities and net assets | | |
| Accounts payable and other liabilities | \$ 21,561 | \$ 16,539 |
| Unrestricted net assets | 21,649 | 13,619 |
| Total liabilities and net assets | <u>\$ 43,210</u> | <u>\$ 30,158</u> |

See accompanying notes.

Huron County Airport Authority

Statements of Activities and Changes in Net Assets

| | Years ended December 31 | |
|---------------------------------|-------------------------|-----------|
| | 2002 | 2001 |
| Revenue: | | |
| Rental income | \$ 27,755 | \$ 35,028 |
| Fuel sales | 57,320 | 60,167 |
| Intergovernmental receipts | 46,305 | 45,058 |
| Total revenue | 131,380 | 140,253 |
| Expenses: | | |
| Operational expenses | 109,325 | 104,034 |
| Repairs and maintenance | 4,857 | 4,313 |
| Rent <i>(Note 3)</i> | (9,861) | 10,126 |
| Utilities | 8,374 | 9,474 |
| Other | 10,655 | 6,066 |
| Total expenses | 123,350 | 134,013 |
| Change in net assets | 8,030 | 6,240 |
| Net assets at beginning of year | 13,619 | 7,379 |
| Net assets at end of year | \$ 21,649 | \$ 13,619 |

See accompanying notes.

Huron County Airport Authority

Statements of Cash Flows

| | Years ended December 31 | |
|--|-------------------------|------------------|
| | 2002 | 2001 |
| Operating activities and gains and losses | | |
| Change in net assets | \$ 8,030 | \$ 6,240 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| (Increase) decrease in accounts receivable | (355) | 835 |
| (Increase) decrease in fuel inventory | (8,103) | 5,517 |
| Increase in accounts payable and other liabilities | 5,022 | 2,000 |
| Net cash provided by operating activities | <u>4,594</u> | <u>14,592</u> |
| Cash at beginning of year | 26,234 | 11,642 |
| Cash at end of year | <u>\$ 30,828</u> | <u>\$ 26,234</u> |

See accompanying notes.

Huron County Airport Authority

Notes to Financial Statements

December 31, 2002

1. Organization Background

The Huron County Airport Authority was organized by the County 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 Airport Authority provides access to roads, taxiways, and runways of the airport. It also provides fuel services and is a lessor of real property.

2. Accounting Policies

The accounting principles followed by the Huron County Airport Authority (the Authority) and the methods of applying those principles which materially affect the determination of financial position and the changes in financial position are summarized below.

Basis of Accounting

The Authority follows the accrual basis of accounting as applicable to government enterprise funds.

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 Huron County, Ohio (the County) for a hangar built by the County in fiscal 1997. The agreement requires monthly rental payments of \$844 through June 1, 2012. During 2002, the County has agreed to let the Airport Authority defer payments until it can generate enough cashflow to make regular payments. As part of the agreement, the Airport Authority will not have to retroactively pay prior year deficiencies. In 2002, the Airport Authority wrote-off \$41,549 of prior deficiencies due to the County.

4. Intergovernmental Receipts

Intergovernmental receipts for the year ended December 31, 2002 and 2001 consist of the following:

| | December 31 | |
|-----------------------------------|------------------|------------------|
| | 2002 | 2001 |
| Huron County Airport County Grant | \$ 35,416 | \$ 31,250 |
| United States Treasury Grant | 10,889 | 13,808 |
| | <u>\$ 46,305</u> | <u>\$ 45,058</u> |

HURON COUNTY OHIO

COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDING
DECEMBER 31, 2002

Prepared By:
John Elmlinger
Huron County Auditor

HURON COUNTY, OHIO
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002

John A. Elmlinger,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Roberta Ulm
Account Clerk

Ann Winters
Account Clerk

Dennis Stieber
Account Clerk

**HURON COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR FISCAL YEAR ENDING DECEMBER 31, 2002**

**TABLE OF CONTENTS
INTRODUCTORY SECTION**

| | <u>PAGE</u> |
|---|-------------|
| Table of Contents..... | 2 |
| Letter of Transmittal..... | 5 |
| List of Elected Officials..... | 15 |
| Organization Chart..... | 16 |
| Certificate of Achievement for 2001 CAFR..... | 17 |

FINANCIAL SECTION

| | |
|-------------------------------------|----|
| Report of Independent Auditors..... | 18 |
|-------------------------------------|----|

NOTES TO THE FINANCIAL STATEMENTS:

| | |
|---|----|
| Combined Balance Sheet - All Fund Types and Account Groups..... | 19 |
| Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds..... | 23 |
| Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - (Non-GAAP Budgetary Basis) - All Governmental Fund Types..... | 25 |
| Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types..... | 27 |
| Combined Statement of Cash Flows - All Proprietary Fund Type..... | 28 |
| Notes to General Purpose Financial Statements..... | 30 |

**COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP
 FINANCIAL STATEMENTS AND SCHEDULES**

General Fund

| | |
|---|----|
| Schedule of Expenditures - Budget and Actual - (Non-GAAP Budgetary Basis)..... | 53 |
|---|----|

Special Revenue Funds

| | |
|--|----|
| Combining Balance Sheet - All Special Revenue Funds..... | 61 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Special Revenue Funds..... | 63 |

HURON COUNTY, OHIO
TABLE OF CONTENTS
(continued)

PAGE

Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - (Non-GAAP Budgetary Basis) - Individual Special Revenue Funds.....65

Debt Service Funds

Combining Balance Sheet - All Debt Service Funds.....116
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Debt Service Funds –.....117
Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - (Non-GAAP Budgetary Basis) - Individual Debt Service Funds.....118
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - (Non-GAAP Budgetary Basis) - All Debt Service Funds.....121

Capital Projects Funds

Combining Balance Sheet - All Capital Projects Funds.....123
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Capital Project Funds.....124
Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - (Non-GAAP Budgetary Basis) - Individual Capital Project Funds.....125
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - (Non-GAAP Budgetary Basis) - All Capital Projects Funds.....130

Fiduciary Funds

Combining Balance Sheet - All Fiduciary Fund Types.....135
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Expendable Trust Funds.....136
Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - (Non-GAAP Budgetary Basis) - Individual Expendable Trust Funds.....137
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - (Non-GAAP Budgetary Basis) - All Expendable Trust Funds.....144
Combining Statement of Changes in Assets and Liabilities - All Agency Funds.....145

General Fixed Asset Account Group

Schedule of General Fixed Assets Activity by Source.....155
Schedule of General Fixed Assets by Function and Activity.....156
Schedule of Changes in General Fixed Assets by Function and Activity.....157

HURON COUNTY, OHIO
TABLE OF CONTENTS
 (continued)

STATISTICAL SECTION

STATISTICAL TABLES AND SCHEDULES

| | TABLE | PAGE |
|--|--------------|-------------|
| General Governmental Expenditures by Function - Last Ten Fiscal Years..... | 1 | 158 |
| General Governmental Revenues by Source - Last Ten Fiscal Years..... | 2 | 159 |
| Property Tax Levies and Collections - Real and Public Utility - Last Ten Fiscal Years..... | 3 | 160 |
| Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years..... | 4 | 161 |
| Special Assessment Levies and Collections - Last Ten Fiscal Years..... | 5 | 162 |
| Property Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years..... | 6 | 163 |
| Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Fiscal Years..... | 7 | 165 |
| Percent of Annual Debt Service for General Bonded Debt to Total General Governmental Expenditures..... | 8 | 166 |
| Computation of Legal Debt Margin..... | 9 | 167 |
| Computation of Direct and Overlapping Debt..... | 10 | 168 |
| Property Value, Bank Deposits and Construction Activity - Last Ten Fiscal Years..... | 11 | 169 |
| Principal Property Taxpayers..... | 12 | 170 |
| Demographic Statistics..... | 13 | 171 |
| Miscellaneous Statistics..... | 14 | 172 |

ACCOUNTING DEPT.
(419) 668-0458

DATA PROCESSING
(419) 663-7900

LICENSE BUREAU/BMV
Shady Lane Complex
(419) 668-8602
Fax (419) 663-5123

MAP DEPARTMENT
(419) 668-2021

JOHN ELMLINGER
HURON COUNTY AUDITOR



MOBILE HOMES
(419) 668-8643

PERSONAL PROPERTY
(419) 668-8464

REAL ESTATE TAXATION
(419) 668-8464

WEIGHTS AND MEASURES
(419) 668-4304

FAX (419) 663-6948

12 EAST MAIN STREET SUITE 300
NORWALK, OHIO 44857-1545

(419) 668-4304

May 9, 2003

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, 2002. This CAFR conforms to accounting principles generally accepted in the United States (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and provides full and complete disclosure of the financial position of Huron County. This report represents a significant achievement brought about by the combined efforts and cooperation of many county departments.

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

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of Huron County, and in particular, with the Huron County Auditor's Office. In fulfilling this responsibility, the Huron County Auditor's Office has prepared the accompanying financial statements, schedules and tables. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of Huron County.

The CAFR is presented in three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes a title page, a table of contents, this transmittal letter, the County's organizational chart, a list of elected officials and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded to Huron County for 2001. The Financial Section includes Ernst & Young LLP's report of independent auditors, the general purpose financial statements

and the combining and individual fund and account group statements and schedules. The Statistical Section presents selected financial and demographic information, which may be useful for further analysis and comparisons.

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

The County

The Ohio General Assembly first organized Huron County in 1809.

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

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

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

The County is provided with banking and financial services by nine commercial banks and savings and loan associations with offices in Huron County.

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

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

Reporting Entity and Services

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

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

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

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

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

The County provides its citizens with a wide range of services that include human and social services, health assistance, community related services, civil and criminal justice systems, road and bridge maintenance and other general and administrative support services.

Economic Condition and Outlook

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

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

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

The 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.

In 2002, the County provided its financial support to the Huron County Development Council in order to allow the Council to continue employing a full time director and full time secretary through the Cooperative Extension Program associated with The Ohio State University. The Huron County Development Council sponsors the "Project Leadership" program within the County. The program provides training in leadership skills, plus an in-depth view of the County's history and resources. Participants of the program are also trained to accept future key roles within the Huron County community.

Attracting new industry and aiding in expansion of existing enterprises remains a major priority of the County. Central Soya, a major grain processing plant in Bellevue, completed construction of its \$16 million expansion to its Bellevue facility during 2002. Central Soya is one of the County's largest taxpayers and major employer. During 2002, Norwalk Furniture, another major employer in the County, announced a \$2 million facelift to its Norwalk facility. Norwalk's New Horizons Bakery added an English muffin line to its existing facility. The \$1.75 million expansion resulted in the creation of twelve additional jobs. Windsor Mold Ohio, Inc. commenced a \$1.5 million expansion at its Bellevue plant, which will create ten new jobs. Midwest Industries Inc. in Willard announced that a new product line will be built at the Willard facility resulting in the creation of 25 additional jobs. Late in 2002, Mayflower Vehicle Systems Inc. announced that it had received a \$50 million contract from International Harvester to manufacture and assemble truck bodies for the company. As a result of this contract, Mayflower Systems will be investing \$1.9 million into its Norwalk plant facilities and creating 84 new jobs.

These expansions are further evidence that the local economy is now starting to show growth and signs of improvement.

The County Commissioners, along with local subdivisions, continue to support the creation of new jobs by providing tax abatement through the Rural Enterprise Zone program. The percentages and number of years of abatement are negotiated on an individual basis. The County Commissioners and the city/village must approve each abatement agreement where the facility is located. During 2002, the County approved three tax abatement agreements.

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

Major Initiatives

During 2002, Huron County undertook several major development initiatives in order to meet the needs of the general public.

In 2002, the County Public Defender and Probation Department were moved into the County Offices Building. The County Commissioners also plan on moving the offices of the County Recorder and Tax Map Department from the County Courthouse to the County Offices Building in 2003. The six-floor County Offices Building is providing much needed office space for several County Offices.

During 2002, the County Commissioners refinanced \$1.965 million of the outstanding 1994 Human Services Bonds. The restructuring of the bonds will save the County over \$101,000 in interest expense.

Prior to the sale of the bonds, the County pursued and obtained an "A2" bond credit rating from Moody's Investor Services. The "A2" rating reflects a rating upgrade from the County's previous "A3" category. Moody's cited the County's sound management team, conservative fiscal practices and healthy general fund reserves as positives in their decision to upgrade the County's rating.

In addition to refinancing the 1994 Human Services Bonds, the County Commissioners issued an additional \$1 million in bonds to make improvements to the Huron County Fairgrounds, improvements to the County's old jail and Sheriff's residence and for the demolition of the old Human Services Building.

Control Structure

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.

Single Audit 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. Internal control is subject to periodic evaluation by management of the County.

The County is also required to undergo an annual audit in conformity with the provisions of the Single Audit Act of 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 single audit, tests are made to determine the adequacy of internal control, including that portion related to federal financial assistance programs, as well as to determine that the County has complied with applicable laws and regulations.

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

SUMMARY FINANCIAL INFORMATION

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

General Government Functions

The following schedule presents a summary of general fund revenues for fiscal 2002 and 2001.

| | REVENUE <u>2002</u> | REVENUE <u>2001</u> | INCREASE/ <u>(DECREASE)</u> |
|-----------------------|------------------------|------------------------|--------------------------------|
| Taxes | \$9,018,206 | \$8,776,705 | \$241,501 |
| Charges for Services | 1,174,446 | 1,209,989 | (35,543) |
| Licenses and Permits | 4,885 | 4,903 | (18) |
| Fines and Forfeitures | 286,351 | 266,923 | 19,428 |
| Intergovernmental | 1,474,580 | 1,553,373 | (78,793) |
| Investment Earnings | 694,824 | 778,693 | (83,869) |
| Other | <u>399,033</u> | <u>277,145</u> | <u>121,888</u> |
| TOTAL REVENUES | \$13,052,325 | \$12,867,731 | \$184,594 |

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

Sales tax revenue collected in 2002 ran at an all-time high. As the economy improves, sales tax revenue will increase. Sales tax revenue is a major source of general fund revenue for the County.

New construction in Huron County provides added tax revenue from real property taxes that are assessed on the new construction. In 2002, the addition of the new construction valuation increased the real property tax revenues by over 3%.

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

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

The following schedule presents a summary of general fund expenditures for fiscal year 2002 and 2001:

| <u>Expenditures</u> | <u>2002</u> | <u>2001</u> | <u>Increase (Decrease)</u> |
|---------------------|----------------|----------------|--------------------------------|
| General Government | \$6,545,936 | \$6,176,619 | \$369,317 |
| Public Safety | 4,506,574 | 4,240,028 | 266,546 |
| Public Works | 0 | 1,678 | (1,678) |
| Health | 93,397 | 89,878 | 3,519 |
| Human Services | 1,132,443 | 1,102,760 | 29,683 |
| Miscellaneous | 386,429 | 382,262 | 4,167 |
| Capital Outlay | <u>207,012</u> | <u>442,650</u> | <u>(235,638)</u> |
| TOTAL EXPENDITURES | \$12,871,791 | \$12,435,875 | \$435,916 |

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

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

At December 31, 2002 the General Fund balance of \$3,785,246 represents approximately 29% of 2002 expenditures from the General Fund.

Special Revenue Funds

Special Revenue Funds consist of Human Services, Child Support Enforcement Agency, Board of Mental Retardation, Motor Vehicle and Gas Tax and all Federal and State grants. Revenue and other financing sources in the Special Revenue funds generated in excess of \$24 million of revenue in 2002, which represented an increase of 1.5% over 2001.

Intergovernmental revenue, which consists of shared license and gas tax revenue from the State of Ohio; Human Services and Board of Mental Retardation subsidies, amounted to 65% of total revenues of the Special Revenue funds. Property tax levies for the boards of Mental Health and Retardation accounted for an additional 11% of the revenue.

Support of Public Health, Public Works and Human Services accounted for 28%, 19% and 46%, respectively, of the special revenue fund expenditures and other financing uses, which is comparable to 2001.

Debt Service Funds

The Debt Service Fund is used to account for the accumulation of financial resources for the payment of long-term debt (bonds and notes) reported in the County's General Long-Term Account Group. Interest and principal retirement amounted to \$753,091 in 2002 and \$757,278 in 2001.

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

Capital Project Funds

The Capital Project Funds are used to account for capital projects and improvements for the County. At December 31, 2002, the combined fund balance of these funds was \$1,156,847, which is available for future projects. The capital project funds had a combined fund balance of \$482,725 at December 31, 2001.

Enterprise Operations

The Enterprise Fund provides landfill services to the residents of Huron County. Total operating revenues and expenses of the landfill amounted to \$2,096,666 and \$492,696 respectively.

Debt service for the repayment of the long-term bonds issued on November 1, 1989 amounted to \$337,693, including principal and interest in 2002 and was paid from the Landfill Enterprise Fund.

Internal Service Funds

The Internal Service Funds provide services to County departments and charges are billed as services are provided. The Internal Service funds operated by the County in 2002 were the Liability Insurance Retention Fund and the Self-Funded Health Insurance Fund.

Total 2002 Internal Service fund revenues amounted to \$2,798,901 representing charges for the self-funded health insurance benefits provided by this fund.

Total 2002 Internal Service fund expenses amounted to \$2,290,244 representing expenditures for payment of self-insured medical costs of County employees.

Fiduciary Operations

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

As of December 31, 2002, assets held in Trust and Agency funds approximated \$46 million.

Debt Administration

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

Cash Management

The County pools its cash to simplify cash management. All idle monies are invested, with earnings being paid into the qualifying funds as prescribed by Ohio law. The County invests in certificates of deposit, repurchase agreements with only federally insured financial institutions and in the State Treasury Assets Reserve of Ohio (STAROHIO) investment pool. In 2002, interest earnings for the County totaled \$717,181.

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

Risk Management

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

The County per Ohio law pays all elected officials bonds.

Independent Audit

Included in the report is an unqualified report of independent auditors rendered by Ernst & Young LLP with respect to the general purpose financial statements for the fund types and account groups of the County as of and for the year ended December 31, 2002. As part of the annual preparation of a CAFR, the County submits its financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal control of financial and operational systems.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Huron County, Ohio for its CAFR for the fiscal year ended December 31, 2001. 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 2002 CAFR for Huron County represents the thirteenth 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, Roberta Ulm and Dennis Stieber and to Lynn Chapin of the Data Processing Department for their dedication in preparing this CAFR. They have made a significant contribution to improving the quality and professionalism of fiscal services in Huron County government.

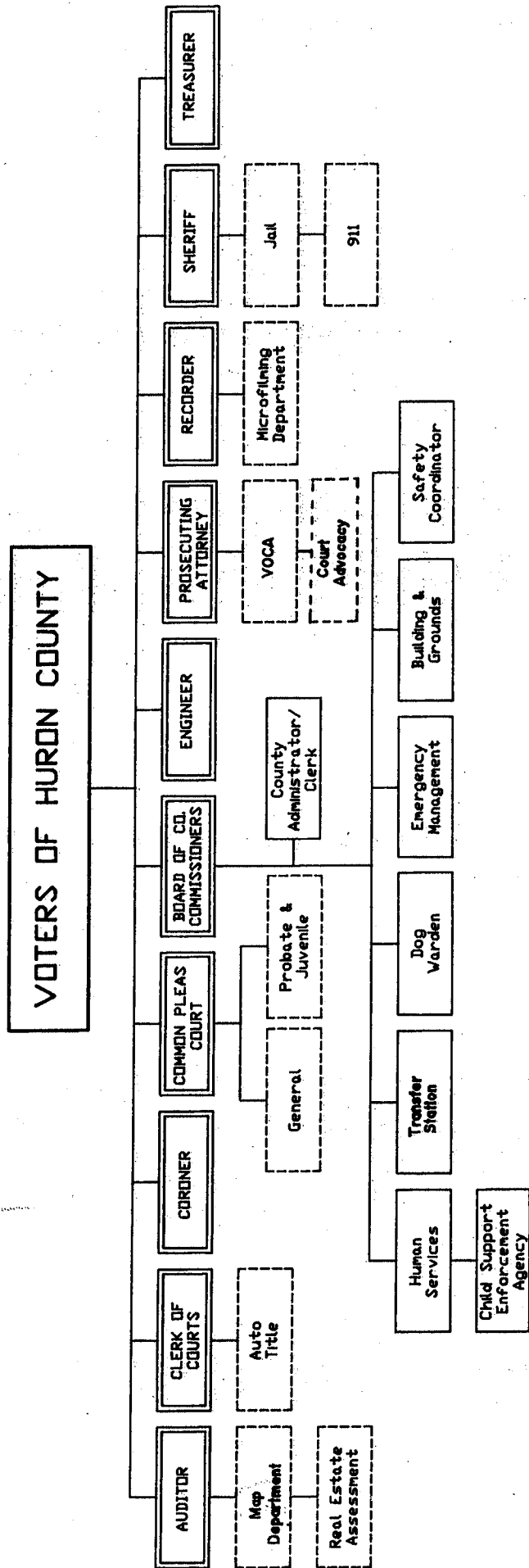
Sincerely,


JOHN ELMLINGER
Huron County Auditor

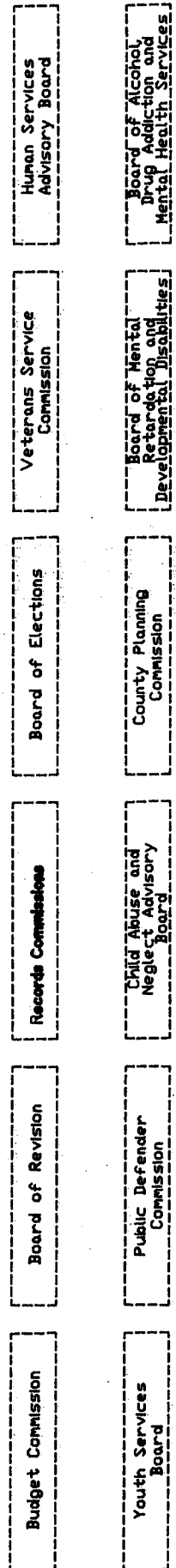
**HURON COUNTY, OHIO
LIST OF ELECTED OFFICIALS
DECEMBER 31, 2002**

Auditor..... John A. Elmlinger
Clerk of Courts.....Kathleen L. Walcher
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

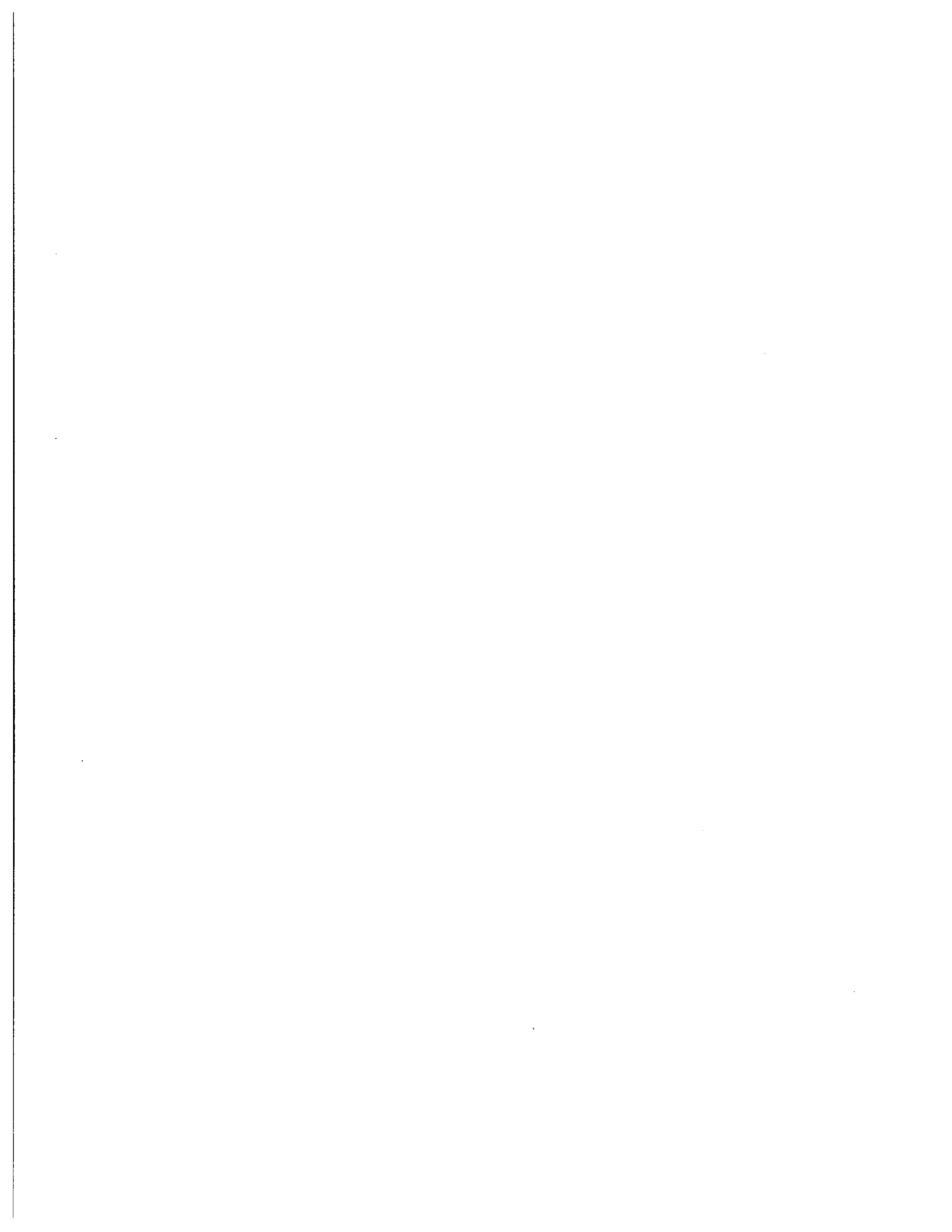
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2001

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



President

Executive Director



FINANCIAL SECTION

Report of Independent Auditors

Huron County Commissioners
Norwalk, Ohio

We have audited the accompanying general purpose financial statements of Huron County, Ohio, as of and for the year ended December 31, 2002 as listed in the table of contents. These financial statements are the responsibility of the management of Huron County, Ohio. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Huron County, Ohio, as of December 31, 2002, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States.

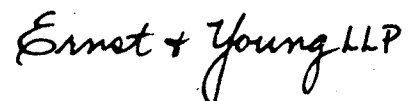
In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2003 on our consideration of the County's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

We did not audit the data included in the introductory and statistical sections as listed in the table of contents and therefore express no opinion thereon.

Toledo, Ohio
May 2, 2003

18



HURON COUNTY, OHIO
 COMBINED BALANCE SHEETS
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2002

| | GOVERNMENTAL FUND TYPES | | | | PROPRIETARY FUND TYPES | |
|--|-------------------------|---------------------|----------------|--------------------|------------------------|-----------------------------------|
| | General Fund | Special Revenue | Debt Service | Capital Projects | Landfill Enterprise | Health Insurance Internal Service |
| ASSETS AND OTHER DEBITS | | | | | | |
| Pooled cash and investments..... | \$3,276,213 | \$8,544,728 | \$4,922 | \$1,182,391 | \$319,600 | \$1,405,385 |
| Cash in segregated accounts..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Receivables (net of allowances for uncollectibles) | | | | | | |
| Taxes..... | 1,471,076 | 2,731,999 | 0 | 0 | 0 | 0 |
| Accounts..... | 69,645 | 44,653 | 0 | 0 | 234,455 | 6,827 |
| Special assessments..... | 0 | 124,624 | 0 | 0 | 0 | 0 |
| Accrued interest receivable..... | 11,636 | 161 | 0 | 436 | 0 | 1,516 |
| Revolving loans receivable..... | 0 | 439,222 | 0 | 0 | 0 | 0 |
| Due from other governments..... | 1,059,343 | 455,051 | 0 | 0 | 0 | 0 |
| Prepayments..... | 99,916 | 0 | 0 | 0 | 0 | 0 |
| Materials and supplies inventory..... | 1,978 | 131,520 | 0 | 0 | 3,554 | 0 |
| Deferred bond issuance cost..... | 0 | 0 | 0 | 0 | 16,213 | 0 |
| Property, plant and equipment (net of accumulated depreciation, where applicable)..... | 0 | 0 | 0 | 0 | 3,387,142 | 0 |
| Amount available in Debt Service fund..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Amount to be provided for retirement of General Long-term Obligations..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Total assets and other debits..... | \$5,989,807 | \$12,471,958 | \$4,922 | \$1,182,827 | \$3,960,964 | \$1,413,728 |

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

| FIDUCIARY FUND TYPES | | ACCOUNT GROUPS | | |
|-------------------------|-------------------------|-------------------------------------|--------------------------------|--|
| Trust and Agency | General Fixed Assets | General Long-Term Obligations | Totals (Memorandum Only) | |
| \$3,116,012 | \$0 | \$0 | \$17,849,251 | |
| 469,730 | 0 | 0 | 469,730 | |
| 41,415,346 | 0 | 0 | 45,618,421 | |
| 1,342,343 | 0 | 0 | 1,697,923 | |
| 0 | 0 | 0 | 124,624 | |
| 0 | 0 | 0 | 13,749 | |
| 0 | 0 | 0 | 439,222 | |
| 0 | 0 | 0 | 1,514,394 | |
| 0 | 0 | 0 | 99,916 | |
| 0 | 0 | 0 | 137,052 | |
| 0 | 0 | 0 | 16,213 | |
| 0 | 40,652,837 | 0 | 44,039,979 | |
| 0 | 0 | 4,922 | 4,922 | |
| 0 | 0 | 10,029,984 | 10,029,984 | |
| <u>\$46,343,431</u> | <u>\$40,652,837</u> | <u>\$10,034,906</u> | <u>\$122,055,380</u> | |

-continued

HURON COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS -continued
 DECEMBER 31, 2002

| | GOVERNMENTAL FUND TYPES | | | | PROPRIETARY FUND TYPES | |
|---|-------------------------|---------------------|----------------|--------------------|------------------------|-----------------------------------|
| | General Fund | Special Revenue | Debt Service | Capital Projects | Landfill Enterprise | Health Insurance Internal Service |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable..... | \$255,878 | \$703,011 | \$0 | \$25,980 | \$168,910 | \$354,582 |
| Due to other governments..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued wages and benefits..... | 477,607 | 452,174 | 0 | 0 | 54,899 | 0 |
| Deferred revenue..... | 1,471,076 | 2,856,623 | 0 | 0 | 0 | 0 |
| Accrued interest payable..... | 0 | 0 | 0 | 0 | 8,482 | 0 |
| Payroll withholding..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Unapportioned monies..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Amounts due to others..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Notes payable..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Unfunded closure/post closure care costs..... | 0 | 0 | 0 | 0 | 2,452,893 | 0 |
| General obligation bonds payable, net of discount..... | 0 | 0 | 0 | 0 | 1,786,502 | 0 |
| Obligations under capital leases..... | 0 | 0 | 0 | 0 | 84,957 | 0 |
| Total liabilities..... | 2,204,561 | 4,011,808 | 0 | 25,980 | 4,556,643 | 354,582 |
| EQUITY AND OTHER CREDITS | | | | | | |
| Contributed capital..... | 0 | 0 | 0 | 0 | 408,202 | 0 |
| Investment in general fixed assets..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Retained earnings (deficit): | | | | | | |
| Unreserved (deficit)..... | 0 | 0 | 0 | 0 | \$(1,003,881) | 1,059,146 |
| Fund Balances: | | | | | | |
| Reserved- | | | | | | |
| Reserved for debt service..... | 0 | 0 | 4,922 | 0 | 0 | 0 |
| Reserved for encumbrances..... | 116,639 | 682,702 | 0 | 53,000 | 0 | 0 |
| Reserved for revolving loans receivable..... | 0 | 439,222 | 0 | 0 | 0 | 0 |
| Reserved for prepayments..... | 99,916 | 0 | 0 | 0 | 0 | 0 |
| Reserved for supplies inventory..... | 1,978 | 131,520 | 0 | 0 | 0 | 0 |
| Unreserved- | | | | | | |
| Undesignated..... | 3,566,713 | 7,206,706 | 0 | 1,103,847 | 0 | 0 |
| Total equity and other credits | 3,785,246 | 8,460,150 | 4,922 | 1,156,847 | 408,202 | 1,059,146 |
| Total liabilities, equity and other credits..... | \$5,989,807 | \$12,471,958 | \$4,922 | \$1,182,827 | \$4,964,845 | \$1,413,728 |

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

| FIDUCIARY FUND TYPES | ACCOUNT GROUPS | | | |
|-------------------------|-------------------------|-------------------------------------|--------------------------------|--|
| Trust and Agency | General Fixed Assets | General Long-Term Obligations | Totals (Memorandum Only) | |
| \$1,842 | \$0 | \$0 | \$1,510,203 | |
| 41,415,346 | 0 | 0 | 41,415,346 | |
| 0 | 0 | 1,436,537 | 2,421,217 | |
| 0 | 0 | 0 | 4,327,699 | |
| 0 | 0 | 0 | 8,482 | |
| 100,870 | 0 | 0 | 100,870 | |
| 2,082,986 | 0 | 0 | 2,082,986 | |
| 2,562,356 | 0 | 0 | 2,562,356 | |
| 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 2,452,893 | |
| 0 | 0 | 8,598,369 | 10,384,871 | |
| 0 | 0 | 0 | 84,957 | |
| 46,163,400 | 0 | 10,034,906 | 67,351,880 | |
| 0 | 0 | 0 | 408,202 | |
| 0 | 40,652,837 | 0 | 40,652,837 | |
| 0 | 0 | 0 | 55,265 | |
| 0 | 0 | 0 | 4,922 | |
| 1,355 | 0 | 0 | 853,696 | |
| 0 | 0 | 0 | 439,222 | |
| 0 | 0 | 0 | 99,916 | |
| 0 | 0 | 0 | 133,498 | |
| 178,676 | 0 | 0 | 12,055,942 | |
| 180,031 | 40,652,837 | 0 | 54,703,500 | |
| \$46,343,431 | \$40,652,837 | \$10,034,906 | \$122,055,380 | |

HURON COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | GOVERNMENTAL FUND TYPES | | | | FIDUCIARY FUND TYPE | Totals (Memorandum Only) |
|--|-------------------------|--------------------|------------------|---------------------|------------------------|--------------------------------|
| | General Fund | Special Revenue | Debt Service | Capital Projects | Expendable Trust | |
| Revenues: | | | | | | |
| Taxes..... | \$9,018,206 | \$2,781,774 | \$0 | \$0 | \$0 | \$11,799,980 |
| Charges for services..... | 1,174,446 | 1,340,670 | 0 | 1,688 | 0 | 2,516,804 |
| Licenses and permits..... | 4,885 | 0 | 0 | 0 | 0 | 4,885 |
| Special assessments | 0 | 85,302 | 0 | 0 | 0 | 85,302 |
| Fines and forfeitures..... | 286,351 | 52,763 | 0 | 0 | 0 | 339,114 |
| Intergovernmental revenue..... | 1,474,580 | 18,609,941 | 349,403 | 20,000 | 22,405 | 20,476,329 |
| Investment earnings..... | 694,824 | 16,959 | 4,922 | 436 | 40 | 717,181 |
| Miscellaneous revenue..... | 399,033 | 1,230,831 | 0 | 2,700 | 94,232 | 1,726,796 |
| Total revenues..... | 13,052,325 | 24,118,240 | 354,325 | 24,824 | 116,677 | 37,666,391 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government- | | | | | | |
| Legislative and executive..... | 4,511,785 | 1,039,301 | 0 | 0 | 0 | 5,551,086 |
| Judicial..... | 2,034,151 | 0 | 0 | 0 | 0 | 2,034,151 |
| Public safety..... | 4,506,574 | 431,934 | 0 | 0 | 0 | 4,938,508 |
| Public works..... | 0 | 4,629,219 | 0 | 0 | 0 | 4,629,219 |
| Health..... | 93,397 | 6,773,011 | 0 | 0 | 0 | 6,866,408 |
| Human services..... | 1,132,443 | 11,180,815 | 0 | 0 | 63,396 | 12,376,654 |
| Conservation and recreation..... | 0 | 56,124 | 0 | 0 | 0 | 56,124 |
| Miscellaneous..... | 386,429 | 0 | 0 | 0 | 49,696 | 436,125 |
| Capital outlay..... | 207,012 | 0 | 0 | 300,702 | 0 | 507,714 |
| Debt service: | | | | | | |
| Principal retirement..... | 0 | 0 | 295,000 | 0 | 0 | 295,000 |
| Interest and fiscal charges..... | 0 | 0 | 728,091 | 50,000 | 0 | 778,091 |
| Total expenditures..... | 12,871,791 | 24,110,404 | 1,023,091 | 350,702 | 113,092 | 38,469,080 |
| Excess of revenues over (under) expenditures..... | 180,534 | 7,836 | (668,766) | (325,878) | 3,585 | (802,689) |
| Other financing sources (uses): | | | | | | |
| Payment to currently refund bonds..... | 0 | 0 | (1,695,000) | 0 | 0 | (1,695,000) |
| Proceeds of refunding bonds..... | 0 | 0 | 1,965,000 | 1,000,000 | 0 | 2,965,000 |
| Transfers in..... | 118,000 | 46,398 | 403,688 | 0 | 0 | 568,086 |
| Transfers out..... | (699,596) | (118,000) | 0 | 0 | 0 | (817,596) |
| Total other financing sources (uses) | (581,596) | (71,602) | 673,688 | 1,000,000 | 0 | 1,020,490 |
| Excess of revenues and other financing sources over (under) expenditures and other uses..... | (401,062) | (63,766) | 4,922 | 674,122 | 3,585 | 217,801 |
| Fund balance, January 1..... | 4,186,308 | 8,523,916 | 0 | 482,725 | 176,446 | 13,369,395 |
| Fund balance, December 31..... | \$3,785,246 | \$8,460,150 | \$4,922 | \$1,156,847 | \$180,031 | \$13,587,196 |

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

THIS PAGE LEFT INTENTIONALLY BLANK

HURON COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 2002

| | General Fund | | | Special Revenue Fund | | |
|---|--------------------|--------------------|---|----------------------|--------------------|---|
| | Revised Budget | Actual | Variance: Favorable (Unfavorable) | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Taxes..... | \$8,035,000 | \$9,115,525 | \$1,080,525 | \$2,769,600 | \$2,742,648 | (\$26,952) |
| Charges for services..... | 1,021,750 | 1,175,776 | 154,026 | 1,191,502 | 1,289,955 | 98,453 |
| Licenses and permits..... | 4,650 | 4,885 | 235 | 1,000 | 0 | (1,000) |
| Fines and forfeitures..... | 225,000 | 287,980 | 62,980 | 48,562 | 52,327 | 3,765 |
| Intergovernmental revenue..... | 1,555,400 | 1,537,322 | (18,078) | 19,061,576 | 18,688,339 | (373,237) |
| Special assessments..... | 0 | 0 | 0 | 86,485 | 85,302 | (1,183) |
| Investment earnings..... | 525,000 | 684,592 | 159,592 | 48,500 | 28,236 | (20,264) |
| Miscellaneous revenue..... | 331,346 | 383,997 | 52,651 | 1,852,632 | 1,298,669 | (553,963) |
| Total revenues..... | 11,698,146 | 13,190,077 | 1,491,931 | 25,059,857 | 24,185,476 | (874,381) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government- | | | | | | |
| Legislative and executive..... | 5,280,962 | 4,547,076 | 733,886 | 1,604,397 | 1,061,675 | 542,722 |
| Judicial..... | 2,278,599 | 2,057,949 | 220,650 | 0 | 0 | 0 |
| Public safety..... | 4,778,760 | 4,510,951 | 267,809 | 997,585 | 436,912 | 560,673 |
| Public works..... | 2,000 | 0 | 2,000 | 6,454,984 | 5,161,978 | 1,293,006 |
| Health..... | 93,397 | 93,397 | 0 | 7,401,224 | 6,447,291 | 953,933 |
| Human services..... | 1,327,919 | 1,132,638 | 195,281 | 14,373,201 | 11,362,420 | 3,010,781 |
| Conservation and recreation..... | 0 | 0 | 0 | 73,525 | 55,620 | 17,905 |
| Miscellaneous..... | 369,762 | 369,762 | 0 | 0 | 0 | 0 |
| Capital outlay..... | 344,683 | 291,590 | 53,093 | 0 | 0 | 0 |
| Debt service: | | | | | | |
| Principal retirement..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest and fiscal charges..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Total expenditures..... | 14,476,082 | 13,003,363 | 1,472,719 | 30,904,916 | 24,525,896 | 6,379,020 |
| Excess of revenues over (under) expenditures..... | (2,777,936) | 186,714 | 2,964,650 | (5,845,059) | (340,420) | 5,504,639 |
| Other financing sources (uses): | | | | | | |
| Proceeds of bonds..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating transfers in..... | 38,000 | 118,000 | 80,000 | 15,000 | 46,398 | 31,398 |
| Operating transfers (out)..... | (831,187) | (716,263) | 114,924 | (152,000) | (118,000) | 34,000 |
| Excess of revenues and other financing sources over (under) expenditures and other uses..... | (3,571,123) | (411,549) | 3,159,574 | (5,982,059) | (412,022) | 5,570,037 |
| Fund balance, January 1..... | 3,165,112 | 3,165,112 | 0 | 7,492,783 | 7,492,783 | 0 |
| Prior year encumbrances appropriated... | 406,011 | 406,011 | 0 | 1,317,305 | 1,317,305 | 0 |
| Fund balance, December 31..... | \$0 | \$3,159,574 | \$3,159,574 | \$2,828,029 | \$8,398,066 | \$5,570,037 |

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

| Debt Service | | | Capital Projects | | | Totals (Memorandum only) | | |
|----------------|-----------|-----------------------------------|------------------|-------------|-----------------------------------|--------------------------|--------------|-----------------------------------|
| Revised Budget | Actual | Variance: Favorable (Unfavorable) | Revised Budget | Actual | Variance: Favorable (Unfavorable) | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,804,600 | \$11,858,173 | \$1,053,573 |
| 0 | 0 | 0 | 0 | 1,688 | 1,688 | 2,213,252 | 2,467,419 | 254,167 |
| 0 | 0 | 0 | 0 | 0 | 0 | 5,650 | 4,885 | (765) |
| 0 | 0 | 0 | 0 | 0 | 0 | 273,562 | 340,307 | 66,745 |
| 349,403 | 349,403 | 0 | 65,000 | 20,000 | (45,000) | 21,031,379 | 20,595,064 | (436,315) |
| 0 | 0 | 0 | 0 | 0 | 0 | 86,485 | 85,302 | (1,183) |
| 0 | 4,922 | 4,922 | 0 | 0 | 0 | 573,500 | 717,750 | 144,250 |
| 0 | 0 | 0 | 0 | 2,700 | 2,700 | 2,183,978 | 1,685,366 | (498,612) |
| 349,403 | 354,325 | 4,922 | 65,000 | 24,388 | (40,612) | 37,172,406 | 37,754,266 | 581,860 |
| 0 | 0 | 0 | 0 | 0 | 0 | 6,885,359 | 5,608,751 | 1,276,608 |
| 0 | 0 | 0 | 0 | 0 | 0 | 2,278,599 | 2,057,949 | 220,650 |
| 0 | 0 | 0 | 0 | 0 | 0 | 5,776,345 | 4,950,308 | 826,037 |
| 0 | 0 | 0 | 0 | 0 | 0 | 6,456,984 | 5,200,090 | 1,256,894 |
| 0 | 0 | 0 | 0 | 0 | 0 | 7,494,621 | 6,744,894 | 749,727 |
| 0 | 0 | 0 | 0 | 0 | 0 | 15,701,120 | 12,786,334 | 2,914,786 |
| 0 | 0 | 0 | 0 | 0 | 0 | 73,525 | 55,620 | 17,905 |
| 0 | 0 | 0 | 0 | 0 | 0 | 369,762 | 369,762 | 0 |
| 0 | 0 | 0 | 535,324 | 372,110 | 163,214 | 880,007 | 663,700 | 216,307 |
| 295,000 | 295,000 | 0 | 0 | 0 | 0 | 295,000 | 295,000 | 0 |
| 458,091 | 458,091 | 0 | 0 | 0 | 0 | 458,091 | 458,091 | 0 |
| 753,091 | 753,091 | 0 | 535,324 | 372,110 | 163,214 | 46,669,413 | 39,190,499 | 7,478,914 |
| (403,688) | (398,766) | 4,922 | (470,324) | (347,722) | 122,602 | (9,497,007) | (1,436,233) | 8,060,774 |
| 0 | 0 | 0 | 0 | 950,000 | 950,000 | 0 | 950,000 | 950,000 |
| 403,688 | 403,688 | 0 | 0 | 0 | 0 | 456,688 | 568,086 | 111,398 |
| 0 | 0 | 0 | 0 | 0 | 0 | (983,187) | (834,263) | 148,924 |
| 0 | 4,922 | 4,922 | (470,324) | 602,278 | 1,072,602 | (10,023,506) | (752,410) | 9,271,096 |
| 0 | 0 | 0 | 483,198 | 483,198 | 0 | 11,141,093 | 11,141,093 | 0 |
| 0 | 0 | 0 | 43,915 | 43,915 | 0 | 1,767,231 | 1,767,231 | 0 |
| \$0 | \$4,922 | \$4,922 | \$56,789 | \$1,129,391 | \$1,072,602 | \$2,884,818 | \$12,155,914 | \$9,271,096 |

HURON COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 ALL PROPRIETARY FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Landfill Enterprise | Health Insurance Internal Service | Totals (Memorandum only) |
|--|------------------------|---|--------------------------------|
| Operating revenues: | | | |
| Charges for services..... | \$2,055,767 | \$2,798,901 | \$4,854,668 |
| Other operating revenues..... | 40,899 | 0 | 40,899 |
| Total operating revenues..... | 2,096,666 | 2,798,901 | 4,895,567 |
| Operating expenses: | | | |
| Personnel services..... | 298,604 | 0 | 298,604 |
| Contractual services..... | (311,915) | 2,290,244 | 1,978,329 |
| Materials and supplies..... | 47,682 | 0 | 47,682 |
| Depreciation..... | 199,487 | 0 | 199,487 |
| Other operating expenses..... | 258,838 | 0 | 258,838 |
| Total operating expenses..... | 492,696 | 2,290,244 | 2,782,940 |
| Operating income (loss)..... | 1,603,970 | 508,657 | 2,112,627 |
| Nonoperating revenues (expenses): | | | |
| Interest revenue..... | 0 | 18,533 | 18,533 |
| Loss on sale of fixed assets..... | (11,172) | 0 | (11,172) |
| Interest expense and fiscal charges..... | (135,502) | 0 | (135,502) |
| Total nonoperating revenues (expenses)..... | (146,674) | 18,533 | (128,141) |
| Income (loss) before operating transfers.. | 1,457,296 | 527,190 | 1,984,486 |
| Operating transfers in..... | 337,693 | 0 | 337,693 |
| Operating transfers out..... | (88,183) | 0 | (88,183) |
| Net income (loss)..... | 1,706,806 | 527,190 | 2,233,996 |
| Retained earnings (deficit) at January 1.... | (2,710,687) | 531,956 | (2,178,731) |
| Retained earnings (deficit) December 31.. | \$(1,003,881) | \$1,059,146 | \$55,265 |

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

HURON COUNTY, OHIO
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES
 YEAR ENDED DECEMBER 31, 2002

| | Landfill Enterprise | Health Insurance Internal Service | Totals (Memorandum Only) |
|---|------------------------|---|-----------------------------|
| Cash flows from operating activities: | | | |
| Cash received from charges for services..... | \$2,092,466 | 3,128,511 | \$5,220,977 |
| Cash received from other operating revenues..... | 40,899 | 0 | 40,899 |
| Cash payments for personnel services..... | (307,236) | 0 | (307,236) |
| Cash payments for contractual services..... | (1,299,325) | (2,313,827) | (3,613,152) |
| Cash payments for materials and supplies..... | (31,199) | 0 | (31,199) |
| Cash payments for other operating expenses..... | (285,248) | 0 | (285,248) |
| Net cash provided by operating activities..... | 210,357 | 814,684 | 1,025,041 |
| Cash flows from non-capital financing activities: | | | |
| Operating transfer in..... | 337,693 | 0 | 337,693 |
| Operating transfer out..... | (88,183) | 0 | (88,183) |
| Net cash provided by non-operating transfers..... | 249,510 | 0 | 249,510 |
| Cash flows from capital and related financing activities: | | | |
| Principal payments on long-term debt..... | (225,000) | 0 | (225,000) |
| Interest payments on long-term debt..... | (135,502) | 0 | (135,502) |
| Purchases of fixed assets..... | (87,120) | 0 | (87,120) |
| Principal payments on capital lease obligations..... | (18,027) | 0 | (18,027) |
| Net cash used in capital and related financing activities..... | (465,649) | 0 | (465,649) |
| Cash flows from investing activities: | | | |
| Interest on cash equivalents..... | 0 | 17,017 | 17,017 |
| Net cash provided by investing activities..... | 0 | 17,017 | 17,017 |
| Net increase (decrease) in cash and cash equivalent: | (5,782) | 831,701 | 825,919 |
| Cash and cash equivalents at beginning of year..... | 325,382 | 573,684 | 899,066 |
| Cash and cash equivalents at end of year..... | \$319,600 | \$1,405,385 | \$1,724,985 |

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

-continued

HURON COUNTY, OHIO
 COMBINED STATEMENT OF CASH FLOWS - CONTINUED
 ALL PROPRIETARY FUND TYPES
 YEAR ENDED DECEMBER 31, 2002

| | Landfill Enterprise | Health Insurance Internal Service | Total (Memorandum Only) |
|--|------------------------|---|----------------------------|
| Reconciliation of operating income to net cash provided by operating activities: | | | |
| Operating income (loss) | \$1,603,970 | \$508,657 | \$2,112,627 |
| Adjustments to reconcile operating income (loss) to net cash used by operating activities: | | | |
| Depreciation..... | 199,487 | 0 | 199,487 |
| Amortization of bond issuance costs..... | 24,941 | 0 | 24,941 |
| Non-operating accrued expenses..... | (2,132) | 0 | (2,132) |
| Changes in assets and liabilities: | | | |
| Increase in accounts receivable..... | 1,474 | 329,610 | 331,084 |
| Decrease in supplies inventory..... | 4,230 | 0 | 4,230 |
| Increase in accounts payable..... | 37,363 | (23,583) | 13,780 |
| Increase in accrued wages and benefits..... | 4,971 | 0 | 4,971 |
| Decrease in unfunded closure/postclosure care c | (1,663,947) | 0 | (1,663,947) |
| Net cash provided by operating activities..... | <u>\$210,357</u> | <u>\$814,684</u> | <u>\$1,025,041</u> |

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

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

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

The County's combined financial statements have been prepared in conformity with accounting principles established by the Governmental Accounting Standards Board that define the reporting entity as the primary government as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Based on these criteria the County reports no component units.

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

Basis of Presentation: The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, expenditures/expenses and cash flows as appropriate. The various funds are summarized by type in the general-purpose financial statements.

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

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

The County uses the following fund types and account groups:

Governmental Fund Types

- * General Fund: This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state and local government fund receipts, investment earnings and charges for services.
- * Special Revenue Funds: These funds are used to account for specific governmental revenues (other than expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. These funds include: Human Services, Motor Vehicle and Gas Tax and Mental Retardation and Developmental Disabilities (MRDD), which are major funds of the County.
- * Debt Service Fund: The Debt Service fund is used to account for revenues received and used to pay principal, interest and related costs on debt reported in the County's general long-term obligations account group.
- * Capital Projects Funds: These funds are used to account for the acquisition or construction of capital assets (other than those financed by proprietary funds). Revenues and financing sources are derived from the issuance of debt or receipts from the General Fund and Special Revenue funds.

Proprietary Fund Types

- * Enterprise Funds: These funds are used to account for operations that provide services that 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.

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

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

Fiduciary Fund Types

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

Account Groups

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the County are prepared in conformity with 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.

Measurement Focus: Governmental and Expendable Trust funds are accounted for on a spending, or "financial flow," measurement focus. Governmental and Expendable Trust Fund operating statements represent increases and decreases in net current assets. Their reported fund balance is considered a measure of available spendable resources.

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

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

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

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

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

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

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).
- 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)

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

- All Governmental Fund Types. The reserve for encumbrances is carried forward as part of the budgetary authority for the next year and is included in the revised budget amounts shown in the budget to actual comparisons.

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

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

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

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

Depreciation is not provided for the General Fixed Assets Account Group. Depreciation for the Proprietary Funds is determined by allocating the cost of fixed assets over the estimated useful lives of the assets by the straight line method, except for the landfill cavity and improvements which are depreciated by the depletion method based on its current capacity. A half-year of depreciation expense is taken in the year of acquisition and in the year of disposal.

The estimated useful lives are as follows:

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

Capitalization of Interest: The County's policy is to capitalize interest on Proprietary Fund Type construction projects until substantial completion of the project. Capitalized

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====
interest is amortized on the straight-line basis over the estimated useful lives of such assets. For 2002, there were no open construction projects and interest capitalized.

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

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

The County's Department of Job & Family Services (Welfare) distributes federal food stamps to entitled recipients within Huron County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Job & Family Services merely acts in an intermediary capacity. Therefore, the inventory value of the stamps is not reflected in the accompanying financial statements as the only economic interest related to the stamps rests with the ultimate recipient. The County's Department of Job & Family Services had on hand for distribution approximately \$6,551 of federal food stamps at December 31, 2002.

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

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

Compensated Absences: The County accrues accumulated unpaid vacation pay, overtime and sick leave using the "vesting method."

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

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

Ohio Law requires that vacation time not be accumulated for more than three years. Normally, all vacation time is to be taken in the year available unless administrative written approval for carryover is obtained. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement and is paid out at a rate of one-fourth of the unused balance up to a maximum of 300 hours. Employees with a minimum of five years of service at age 60 and older are also eligible for the above payout. In general, employees are eligible to be paid for unused compensation time upon termination of employment. All sick, vacation and compensation payments are made at employees' current wage rates.

Self-Funded Insurance: The County is self-funded for employee health care. The program was administered by Anthem Benefit Administrators for 2002, which provided for claims review and processing services. Payment of these benefits is accounted for in an internal service fund. The County records a liability for incurred but unreported claims at year-end.

Encumbrances: Encumbrance accounting is utilized by County funds in the normal course of operations for purchase orders and contract related expenditures. An encumbrance is a reserve on the available spending authority due to a commitment for a future expenditure and does not represent a liability. Encumbrances outstanding at year-end appear as a reserve to the fund balance on a GAAP basis and as the equivalent of expenditures on a non-GAAP budgetary basis in order to demonstrate legal compliance. This encumbrance authority is carried forward to the next fiscal year and is reported in the "Revised Budget" amount for budgetary comparisons. If the actual expenditures are less than the amount encumbered, the excess reserve is closed to the unreserved fund balance.

Fund Balance Reservations and Designations: The County reserves portions of fund balances which are legally segregated for specific future uses or which do not represent available, spendable resources and therefore are not appropriated 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 appropriated in future periods.

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

Pooled Cash and Cash Investments: Cash resources of a majority of individual funds are combined to form a pool of cash and investments, which is managed by the County Treasurer. During 2002, investments were limited to STAR Ohio, certificates of deposit, repurchase agreements and common trust funds. These investments are stated at fair value. Interest earned on investments is accrued as earned and distributed to the Gen-

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====
 eral, Prepayment of Interest, Motor Vehicle and Gas Tax, Huron County Health Trust, Huron County Early Intervention Collaborative and Huron County Revolving Loan funds utilizing a formula based on the average month end balance of cash and cash equivalents of all funds. Monies of all other funds of the County are held or invested in a group of bank accounts and investments. Collectively, these bank accounts and investments represent the pooled cash and cash equivalents account. The fair value of the position in the state treasury pool is the same as the value of the pool shares.

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

- 1) Obligations of, or backed by the faith of, the United States Government.
- 2) Obligations issued by any Federal agency.
- 3) Deposits in institutions eligible under Ohio law. All deposits are collateralized with eligible securities, as described by state statutes, which are pledged to a collateral pool for each individual financial institution, in amounts equal to at least 110% of the carrying value of all public deposits held by each institution.
- 4) Obligations of the State.
- 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).
- 6) The State Treasurer's investment pool (STAR Ohio) Investment Authority for the State Legislature establishes the State Treasurer's investment pool and reflected in the Ohio Revised Code.

Amounts available for deposit or reinvestment are as follows:

| | |
|--|------------------------------|
| Cash and Cash Equivalents (carrying amounts) | |
| Pooled Cash and investments | \$17,849,251 |
| Segregated Cash | 469,730 |
| Reconciling items (outstanding warrants) | <u>1,386,271</u> |
| Total available for deposit and investment (Bank balances of deposits/carrying amounts of investments) | <u>\$19,705,252</u> ===== |

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

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

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====
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, or by its trust department or agent in the County's name.

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

Category 3 - Investments that are uninsured and unregistered, with securities held by the 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.

Based on the above criteria, the County's deposits and investments at December 31, 2002 are classified as follows:

| <u>Deposits</u> | <u>Category 1</u> | <u>Category 2</u> | <u>Category 3</u> | <u>Bank Balance</u> |
|---|--------------------|-------------------|--------------------|---------------------|
| FDIC insured Deposits | \$596,158 | \$0 | \$0 | \$596,158 |
| Insured by the financial institutions collateral pool | 0 | 0 | 7,365,403 | 7,365,403 |
| Certificates of Deposit | <u>9,126,643</u> | <u>0</u> | <u>0</u> | <u>9,126,643</u> |
| TOTAL DEPOSITS | <u>\$9,722,801</u> | <u>\$0</u> | <u>\$7,365,403</u> | <u>\$17,088,204</u> |
| | ===== | ===== | ===== | ===== |

| <u>Investments</u> | <u>Carrying Value</u> | <u>Fair Value</u> |
|---------------------|-----------------------|-------------------|
| State Treasury Pool | \$2,617,048 | \$2,617,048 |

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

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

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

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

NOTE D - GENERAL FIXED ASSETS AND PROPRIETARY FUND FIXED ASSETS

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

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY ASSET TYPE

| General Fixed Asset Type | Balance <u>Jan 1, 2002</u> | Current Year <u>Additions</u> | Current Year <u>Deletions</u> | Balance <u>Dec 31, 2002</u> |
|---------------------------------------|-------------------------------|----------------------------------|----------------------------------|--------------------------------|
| Land | \$ 1,370,253 | \$ 0 | \$ 0 | \$ 1,370,253 |
| Buildings, structures improvements | 29,970,887 | 459,875 | 0 | 30,430,762 |
| Furniture, fixtures & equipment | <u>7,844,448</u> | <u>1,571,495</u> | <u>564,121</u> | <u>8,851,822</u> |
| Total General Fixed Assets | <u>\$39,185,588</u> | <u>\$2,031,370</u> | <u>\$564,121</u> | <u>\$40,652,837</u> |

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

| | |
|---------------------------------------|--------------------|
| Land & land improvements | \$3,175,520 |
| Building, structures and improvements | 1,514,302 |
| Furniture, fixtures and equipment | 1,011,897 |
| Accumulated depreciation | <u>(2,314,577)</u> |
| Net Fixed Assets | <u>\$3,387,142</u> |

NOTE E - CONTRIBUTED CAPITAL

The balance of contributed capital in the Landfill Enterprise Fund was \$408,202 at December 31, 2002. There were no additions to contributed capital in 2002.

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

NOTE F - LONG-TERM AND OTHER OBLIGATIONS

Long-term debt and other obligations of the County at December 31, 2002 were as follows:

| | <u>Balance</u> <u>Jan. 1, 2002</u> | <u>Additions</u> <u>(Deductions)</u> | <u>Balance</u> <u>Dec. 31, 2002</u> | |
|---|---------------------------------------|---|--|---------------------------------------|
| BONDS | | | | |
| General Obligation Bonds – 1996 Landfill, 3.85%-5.6%, due Serially through 2009 | \$1,989,263 | \$(202,761) | \$1,786,502 | |
| General Long-Term Obligation Account Group: | | | | |
| General Obligation Bonds 2002 Various Purpose Improvement and Re-Funding 2%-4.6%, Due Serial through 2021 | | 2,965,000 | 2,965,000 | |
| General Obligation Bonds 1994 Human Services Building 2%-4%, Due serial through 2013 | 3,675,000 | (1,800,000) | 1,875,000 | |
| General Obligation Bonds 1996 Jail Facility 4.00-5.85% due serially Through 2016 | <u>3,948,369</u> | <u>(190,000)</u> | <u>3,758,369</u> | |
| Subtotal General Long-Term Obligations | <u>7,623,369</u> | <u>975,000</u> | <u>8,598,369</u> | |
| TOTAL BONDS | <u>\$9,612,632</u> | <u>\$771,239</u> | <u>\$10,384,871</u> | |
| ===== | | | | |
| | <u>Balance</u> <u>Jan 1, 2002</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>Dec 31, 2002</u> |
| GENERAL OBLIGATIONS | | | | |
| Accrued wages & benefits | \$1,306,171 | \$130,366 | \$0 | \$1,436,537 |
| Landfill closure and post-closure care costs | 4,116,840 | 0 | (1,663,947) | 2,452,893 |
| Obligations under capital leases: | | | | |
| Enterprise Funds | 102,984 | 0 | (18,027) | 84,957 |

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

Future Maturities of Long-Term Debt: A summary of the County's future long-term debt funding requirements as of December 31, 2002 follows:

| <u>Year of Funding</u> | <u>Bond Principal</u> | <u>Bond Interest</u> |
|------------------------|-----------------------|----------------------|
| 2003 | 640,000 | 404,700 |
| 2004 | 660,000 | 379,068 |
| 2005 | 685,000 | 351,990 |
| 2006 | 715,000 | 323,170 |
| 2007 | 628,368 | 397,786 |
| 2008 and thereafter | <u>7,190,000</u> | <u>3,631,089</u> |
| TOTALS | \$10,518,368 | \$5,487,803 |
| | ===== | ===== |

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

On December 17, 2002, the County issued \$2,965,000 in general obligation bonds with an interest rate of 2% for various construction projects of \$1,000,000 and to advance refund \$1,965,000 of outstanding general obligation bonds for the Job and Family Services Building with an average interest rate of 3%. The net proceeds of \$1,943,742 (after payment of \$21,258 issuance costs and underwriting fees) were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1994 General Obligation Bonds. As a result, the 1994 General Obligation Bonds are considered to be defeased and the liability for those bonds has been removed from the combined balance sheet.

The County advance refunded the 1994 General Obligation Bonds to reduce its total debt service payments over the next 12 years by \$106,178 and to obtain an economic gain (difference between the present values of the old and new debt service payment) of \$86,474.

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, 2002, \$1,885,000 of bonds outstanding are considered defeased. Principal balance of the landfill bonds has been reduced by unamortized deferred amount on refunding of \$133,497.

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$29.4 million.

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

Capital Lease Obligations: The County has entered into certain agreements, which are, in substance, lease purchases and are classified as capital leases in the financial statements. The Landfill and the net present value of the future lease payments 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, 2002, are as follows:

| <u>Year</u> | <u>Enterprise Fund</u> |
|--|----------------------------|
| Total minimum lease payments - 2003 | \$89,196 |
| Less: amount representing interest | 4,239 |
| Present value of future minimum lease payments | \$84,957 ===== |

Conduit Debt Obligations: To provide for building expansions and equipment purchases, the County has issued two series of Ohio hospital facilities revenue bonds to a local medical center and a series of industrial development revenue bonds to an area business. These bonds are obligations of the respective borrowers, and the bonds do 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, 2002, the total outstanding on these revenue bonds aggregated \$6.8 million.

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 landfill waste on December 31, 1998 prior to reaching full capacity, and closure and post closure care costs will be paid after that date. The County received waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$2,452,893 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, 2002, the Landfill Enterprise Fund had a deficit-retained earnings balance of (\$1,003,881) which was caused by closure and post closure costs incurred by the County. The deficit will be eliminated by future user charges from the recycling facility and subsidies from the General Fund.

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

NOTE G - PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS

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

The Ohio Revised Code provides authority for employees and employer contributions. PERS plan members, other than law enforcement, are required to contribute 8.5% of their annual covered salary, and the County is required to contribute at an actuarially determined rate. The current rate is 13.55% of annual payroll. Law enforcement employees, consisting of sheriffs and deputy sheriffs, contribute 10.1% of covered salary. All other members of the PERS law enforcement programs were placed in a newly named public safety division and continued to contribute at 9%. The current employer rate is 16.70% of covered payroll. The contribution requirements of plan members and the County is established and may be amended by state statute. The County's contributions to PERS for the years ending December 31, 2002, 2001 and 2000 were \$2,968,415, \$2,777,809 and \$2,464,455 respectively, equal to the required contributions for the years. All contributions to PERS were made within the required due dates.

STRS contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. State statute provides authority for employee and employer contributions. STRS plan members are required to contribute 9.3% of their annual covered salary, and the County is required to contribute 14.00%. The contribution requirements of plan members and the County is established and may be amended by state statute. The County's contributions to STRS for the years ending December 31, 2002, 2001 and 2000 were \$64,912, \$73,066 and \$64,538 respectively, equal to the required contributions for the years. All contributions to STRS were made within the required due dates.

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

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS. PERS provides postretirement health care coverage to age and service retirants with ten (10) or more

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

years qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is also 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. The number of benefit recipients eligible for postretirement benefits as of December 31, 2002 from PERS was 132,603. A portion of each employer's contribution is set aside for the funding of post-retirement health care. The County's 2002 employee health care contribution was \$151,205.

The following assumptions and calculations were based on PERS's latest actuarial review performed as of December 31, 2001.

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 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 percent of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2001 was 8%.

An annual increase of 4% 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 4% annually.

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was . The rates stated above are the actuarially determined contribution requirements for PERS. The portion of employer contributions used to fund post employment benefits can be determined by multiplying actual employer contributions times . for local government employers and . for law enforcement employers.

The actuarial value of PERS's net assets available for OPEB at December 31, 2001 was \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial method used, were \$16.4 million and \$4.8 million, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan in its continuing effort to respond to the rise in the cost of Health Care. The Choices Plan will be offered to all persons newly hired under OPERS after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices, as the name suggests, will incorporate a cafeteria approach, offering a more broad range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====
The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology.

The Ohio Revised Code provides statutory authority allowing the STRS board of trustees to provide health care coverage to all eligible employees. The Board has the discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. The retirement board allocates employer contributions to the Health Care Reserve Fund, which health care benefits are paid. The board allocated 4.5% of covered payroll through June 30, 2002 and 1% effective July 1, 2002, to a health care reserve fund within the employer's trust fund. The balance in the Health Care Reserve Fund was \$3,010 billion on June 30, 2002. The 4.5% and 1% contribution for Huron County amounted to \$2,063. The number of participants eligible to receive health care benefits for STRS as a whole as of July 1, 2002 was 105,300. The STRS plan's net health care expenses for the year ended June 30, 2002, as a whole was \$438,196 million. The Health Care Reserve Fund allocation for the year ended June 30, 2002 and after will be 1% of covered payroll.

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

The STRS issues a stand-alone financial report. Copies of STRS Ohio's 2001 Comprehensive Annual Financial Report can be requested by writing to: 275 East Broad Street, Columbus, Ohio 43215 or by calling 614-227-4090.

NOTE H - 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 2001 were based, is as follows:

| | |
|---|----------------------|
| Real Property | \$810,218,090 |
| Public Utility and tangible personal property | <u>141,052,850</u> |
| Total assessed property value | <u>\$951,270,940</u> |

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

In 2002, real property taxes were levied on January 1, 2002 on the assessed values as of January 1, 2001, 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, 2002 and October 11, 2002. Tangible property is assessed at 25% of true value (as defined). In 2002, 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 2002, if paid annually, payment was due by February 22, 2002. If paid semi-annually, the first payment (at least 1/2 of amount (billed) was due February 22, 2002 with the remainder due July 14, 2002.

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, 2002. Although total property collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2002 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:

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

| Purpose | Voter Authorized Rate (a) | Rate Levied for Current Year Collection | | | Final Collection Year |
|------------------|---------------------------------|---|---------|--|-----------------------------|
| | | Agriculture/ Residential (b) | Other | | |
| General Fund | None | | | | |
| Mental Health | .50 | .101423 | .246343 | | 2005 |
| MRDD Operating | .20 | .040569 | .098537 | | (c) |
| MRDD Operating | 1.30 | 1.298857 | 1.30000 | | (c) |
| MRDD Operating | 1.50 | .724188 | .969535 | | (c) |
| Senior Citizens | .40 | .331610 | .369249 | | 2005 |
| Health Operating | .30 | .218014 | .264503 | | 2006 |
| Health Operating | .20 | .145343 | .176335 | | 2006 |
| Health Operating | .25 | .207716 | .228302 | | 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, 2002

=====

NOTE I - INTERGOVERNMENTAL REVENUE

A summary of the principal items of intergovernmental revenue follows:

| | <u>Intergovernmental Revenue</u> |
|----------------------------------|----------------------------------|
| <u>General Fund</u> | |
| Local Government | \$1,150,803 |
| State Grants | <u>323,777</u> |
| Total General Fund | \$1,474,580 |
| | ===== |
| <u>Special Revenue Funds</u> | |
| Mental Health | \$2,207,803 |
| Mentally & Physically Challenged | 1,275,269 |
| Human Services | 8,094,282 |
| Child Support | 800,613 |
| Auto Tax | 3,252,965 |
| Felony Delinquent Care & Custody | 162,752 |
| Children Services | 1,815,725 |
| Emergency Management | 68,904 |
| MRDD Residential | 142,651 |
| Other | <u>788,977</u> |
| Total Special Revenue Funds | \$18,609,941 |
| | ===== |
| <u>Debt Service Fund</u> | |
| Human Services Bond Retirement | \$349,403 |
| | ===== |
| <u>Capital Project Fund</u> | |
| MRDD Construction | \$20,000 |
| | ===== |
| <u>Expendable Trust Funds</u> | |
| Early Intervention Collaborative | \$8,421 |
| Children's Trust | <u>13,984</u> |
| | \$22,405 |
| | ===== |

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

A reconciliation for all governmental funds at December 31, 2002 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

| | General Fund | Special Revenue Funds | Debt Service Funds | Capital Projects Funds |
|---|-----------------|-----------------------------|--------------------------|------------------------------|
| Budget Basis profit (deficit) | \$(411,549) | \$(948,061) | \$4,922 | \$602,278 |
| Net adjustment for revenue accruals | (137,752) | (58,158) | 0 | 436 |
| Net adjustment for expenditure accruals | 31,600 | 260,111 | 0 | 18,408 |
| Net adjustment for encumbrances | <u>116,639</u> | <u>682,702</u> | <u>0</u> | <u>53,000</u> |
| GAAP Basis | \$(401,062) | \$(63,766) | \$4,922 | \$674,122 |

NOTE K - AMENDMENTS TO ORIGINAL APPROPRIATIONS BUDGET

Amendments beyond the object level must be approved by the Board of County Commissioners. In 2002, the original appropriation measure was increased by the Commissioners as follows: General Fund - \$143,145; Special Revenue Funds - \$230,487; Debt Service Funds - \$7,000; Expendable Trust - \$7,359.

NOTE L - COMMITMENTS AND CONTINGENCIES

The County is a defendant in a number of claims and lawsuits, which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. Amounts paid by the County in 2002 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, 2002, the audits of certain programs have not yet been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

NOTE M - RISK MANAGEMENT

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

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

=====

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 2002 was \$238,742.

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 \$881,657 reported in the fund at December 31, 2002 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 2000, 2001 and 2002 were:

Huron County, Ohio
Notes to the Financial Statements
December 31, 2002

| <u>Year</u> | <u>Beginning of Year Liability</u> | <u>Current Year Claims and Changes in Estimates</u> | <u>Claim Payments</u> | <u>End of Fiscal Year Liability</u> |
|-------------|--|---|-----------------------|---|
| 2000 | 24,511 | 2,214,752 | 2,038,577 | 200,686 |
| 2001 | 200,686 | 3,031,012 | 2,858,698 | 373,000 |
| 2002 | 373,000 | 2,798,901 | 2,823,063 | 348,838 |

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

NOTE N – NEW ACCOUNTING STANDARDS

The Government Accounting Standards Board (GASB) has issued GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis of State and Local Governments," which requires a change in format of the financial statements and the addition of infrastructure to the capital assets, which will now be depreciated. GASB Statement 34 is to be implemented by the County for fiscal year ending December 31, 2003. GASB Statement 37, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus" and GASB Statement 38, "Certain Financial Statement Disclosures" are effective at the time GASB Statement 34 is implemented and also impacts the presentation of the financial statements.

GASB has also issued Statement 39, "Determining Whether Certain Organizations are Component Units" as an amendment to GASB Statement 14. This statement provides additional guidance to determine whether certain organizations for which the primary government is not financially accountable should be reported as component units based on the nature and significance of their relationship with the primary government. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2003 and will not have a significant impact on the County's financial statements.

**HURON COUNTY, OHIO
GENERAL FUND
DECEMBER 31, 2002**

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

HURON COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|-----------------------------|-------------------|---------|---|
| Expenditures: | | | |
| Current: | | | |
| General government- | | | |
| Legislative and executive | | | |
| Commissioners- | | | |
| Personal services..... | \$377,776 | 304,056 | \$73,720 |
| Materials and supplies..... | 8,763 | 6,701 | 2,062 |
| Charges and services..... | 30,866 | 24,610 | 6,256 |
| Capital purchases..... | 5,188 | 4,249 | 939 |
| Microfilm- | | | |
| Personal services..... | 42,685 | 41,362 | 1,323 |
| Materials and supplies..... | 1,600 | 1,574 | 26 |
| Charges and services..... | 1,100 | 874 | 226 |
| Data Processing | | | |
| Personal services..... | 81,947 | 80,828 | 1,119 |
| Materials and supplies..... | 6,200 | 5,425 | 775 |
| Charges and services..... | 100,943 | 96,979 | 3,964 |
| Capital purchases..... | 28,000 | 27,885 | 115 |
| Auditor- | | | |
| Personal services..... | 284,116 | 284,114 | 2 |
| Materials and supplies..... | 9,500 | 8,754 | 746 |
| Charges and services..... | 19,000 | 17,587 | 1,413 |
| Capital purchases..... | 850 | 830 | 20 |
| Treasurer- | | | |
| Personal services..... | 159,182 | 150,702 | 8,480 |
| Materials and supplies..... | 12,250 | 12,250 | 0 |
| Charges and services..... | 12,500 | 12,032 | 468 |
| Capital purchases..... | 1,500 | 1,500 | 0 |
| Prosecutor- | | | |
| Personal services..... | 442,480 | 417,654 | 24,826 |
| Materials and supplies..... | 5,300 | 3,845 | 1,455 |
| Charges and services..... | 41,447 | 40,222 | 1,225 |
| Capital purchases..... | 1,500 | 0 | 1,500 |
| Board of revision- | | | |
| Charges and services..... | 1,000 | 959 | 41 |
| Board of elections- | | | |
| Personal services..... | 219,959 | 219,286 | 673 |
| Materials and supplies..... | 12,362 | 12,244 | 118 |
| Charges and services..... | 60,998 | 60,976 | 22 |
| Capital purchases..... | 5,289 | 5,289 | 0 |

HURON COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--------------------------------------|-------------------|---------------|---|
| Building maintenance- | | | |
| Personal services..... | 372,382 | 353,857 | 18,525 |
| Materials and supplies..... | 63,764 | 62,592 | 1,172 |
| Charges and services..... | 499,008 | 444,873 | 54,135 |
| Capital purchases..... | 5,000 | 5,000 | 0 |
| Recorder- | | | |
| Personal services..... | 116,598 | 114,328 | 2,270 |
| Materials and supplies..... | 3,300 | 3,268 | 32 |
| Charges and services..... | 7,558 | 6,937 | 621 |
| Mechanic- | | | |
| Personal services..... | 39,792 | 39,519 | 273 |
| Materials and supplies..... | 24,896 | 24,415 | 481 |
| Capital purchases..... | 6,328 | 6,328 | 0 |
| Insurance & taxes | | | |
| Charges and services..... | 1,663,444 | 1,466,740 | 196,704 |
| Bureau of inspection | | | |
| Charges and services..... | 67,500 | 66,511 | 989 |
| Planning Commission | | | |
| Charges and services..... | 5,000 | 0 | 5,000 |
| Real estate assessment | | | |
| Personal services..... | 67,014 | 66,762 | 252 |
| New Jail | | | |
| Charges and services..... | <u>365,077</u> | <u>43,161</u> | <u>321,916</u> |
| Total legislative and executive..... | 5,280,962 | 4,547,076 | 733,884 |
| Judicial | | | |
| Common pleas court- | | | |
| Personal services..... | 305,340 | 218,367 | 86,973 |
| Materials and supplies..... | 7,000 | 7,000 | 0 |
| Charges and services..... | 95,251 | 79,942 | 15,309 |
| Capital purchases..... | 43,901 | 41,649 | 2,252 |
| Jury commission- | | | |
| Personal services..... | 1,008 | 1,004 | 4 |
| Charges and services..... | 200 | 168 | 32 |
| Court of appeals | | | |
| Charges and services..... | 385 | 0 | 385 |

- continued

HURON COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|-----------------------------|-------------------|----------------|---|
| Juvenile court- | | | |
| Personal services..... | 378,464 | 354,016 | 24,448 |
| Materials and supplies..... | 27,500 | 25,433 | 2,067 |
| Charges and services..... | 96,300 | 65,242 | 31,058 |
| Capital purchases..... | 16,500 | 15,758 | 742 |
| Probate court- | | | |
| Personal services..... | 100,041 | 90,769 | 9,272 |
| Materials and supplies..... | 8,500 | 4,655 | 3,845 |
| Charges and services..... | 7,300 | 3,295 | 4,005 |
| Capital purchases..... | 8,500 | 8,430 | 70 |
| Clerk of courts- | | | |
| Personal services..... | 272,389 | 257,659 | 14,730 |
| Materials and supplies..... | 29,300 | 29,300 | 0 |
| Charges and services..... | 12,300 | 12,172 | 128 |
| Capital purchases..... | 30,000 | 29,353 | 647 |
| Public defender | | | |
| Personal services..... | 194,864 | 190,929 | 3,935 |
| Materials and supplies..... | 1,506 | 1,478 | 28 |
| Charges and services..... | 48,861 | 48,798 | 63 |
| Capital purchases..... | 1,432 | 1,109 | 323 |
| Education | | | |
| Charges and services..... | 500 | 500 | 0 |
| Municipal court- | | | |
| Charges and services..... | 172,815 | 169,747 | 3,068 |
| Miscellaneous | | | |
| Charges and services..... | <u>418,442</u> | <u>401,176</u> | <u>17,266</u> |
| Total judicial..... | 2,278,599 | 2,057,949 | 220,650 |
| Public safety | | | |
| Coroner- | | | |
| Personal services..... | 44,766 | 42,289 | 2,477 |
| Materials and supplies..... | 400 | 0 | 400 |
| Charges and services..... | 19,600 | 14,431 | 5,169 |
| Sheriff- | | | |
| Personal services..... | 1,509,681 | 1,496,410 | 13,271 |
| Materials and supplies..... | 74,077 | 69,135 | 4,942 |
| Charges and services..... | 68,278 | 61,396 | 6,882 |
| Capital purchases..... | 39,316 | 36,131 | 3,185 |

- continued

HURON COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---------------------------------|-------------------|------------------|---|
| Disaster services- | | | |
| Personal services..... | 102,102 | 99,778 | 2,324 |
| Materials and supplies..... | 600 | 600 | 0 |
| Charges and services..... | 14,704 | 7,400 | 7,304 |
| Capital purchases..... | 600 | 600 | 0 |
| Adult probation- | | | |
| Materials and supplies..... | 3,000 | 3,000 | 0 |
| Charges and services..... | 1,400 | 1,400 | 0 |
| Capital purchases..... | 4,000 | 4,000 | 0 |
| Juvenile probation | | | |
| Personal services..... | 281,548 | 265,345 | 16,203 |
| Charges and services..... | 14,000 | 3,132 | 10,868 |
| Juvenile detention | | | |
| Charges and services..... | 200,000 | 166,258 | 33,742 |
| Jail Operations- | | | |
| Personal services..... | 1,638,275 | 1,529,389 | 108,886 |
| Materials and supplies..... | 502,059 | 484,127 | 17,932 |
| Charges and services..... | 232,858 | 204,068 | 28,790 |
| Capital purchases..... | 27,496 | 22,062 | 5,434 |
| Total public safety..... | 4,778,760 | 4,510,951 | 267,809 |
| Public works | | | |
| Sanitation/Ditches | | | |
| Charges and services..... | 2,000 | 0 | 2,000 |
| Total public works..... | 2,000 | 0 | 2,000 |
| Health | | | |
| Health/Welfare | | | |
| Charges and services..... | 11,060 | 11,060 | 0 |
| Health Statistics | | | |
| Charges and services..... | 82,337 | 82,337 | 0 |
| Total health..... | 93,397 | 93,397 | 0 |
| Human services | | | |
| Childrens Service | | | |
| Charges and services..... | 650,000 | 650,000 | 0 |
| Public assistance | | | |
| Charges and services..... | 209,919 | 209,919 | 0 |

- continued

HURON COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|---------------------|---------------------|---|
| Soldiers relief | | | |
| Personal services..... | 202,000 | 165,019 | 36,981 |
| Materials and supplies..... | 15,000 | 3,939 | 11,061 |
| Charges and services..... | 198,000 | 72,879 | 125,121 |
| Capital purchases..... | 35,000 | 17,731 | 17,269 |
| Veterans service | | | |
| Charges and services..... | 18,000 | 13,151 | 4,849 |
| Total human services..... | 1,327,919 | 1,132,638 | 195,281 |
| Miscellaneous | | | |
| Agriculture | | | |
| Charges and services..... | 344,762 | 344,762 | 0 |
| Humane Society | | | |
| Charges and services..... | 5,000 | 5,000 | 0 |
| Airport | | | |
| Charges and services..... | 20,000 | 20,000 | 0 |
| Total miscellaneous..... | 369,762 | 369,762 | 0 |
| Capital Outlay | | | |
| Charges and services..... | 344,683 | 291,590 | 53,093 |
| Total expenditures..... | 14,476,082 | 13,003,363 | 1,472,717 |
| Other financing uses: | | | |
| Transfers - out..... | 831,187 | 716,263 | 114,924 |
| Total expenditures and other financing uses..... | \$15,307,269 | \$13,003,363 | \$1,587,641 |

**HURON COUNTY, OHIO
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002**

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.

Dog & Kennel – To account for revenues received from the sale of dog tags and kennel registrations used for the protection of animals and property owners against stray animals.

Delinquent Real Estate Tax Assessment Collection – Prosecutor (DRETAC)
– To account for fees collected on delinquent real estate property taxes used in the operations of the Prosecutor’s Office.

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

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

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

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

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

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

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

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

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

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

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

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
- * Sheriff Policing
- * DRETAC - Treasurer
- * Prepayment of Interest
- * Community Corrections Grant
- * Juvenile Crime Prevention
- * Probation Services
- * Juvenile Accountability Incentive
- * Real Estate Assessment
- * Juvenile Court Security
- * Mediation
- * Annexation Petition
- * Recorders Equipment
- * Juvenile Court Computerization
- * Clerk of Courts Computerization
- * Juvenile Indigent Drivers Alcohol Treatment
- * Common Pleas Court Computerization
- * Tuberculosis Levy (TB)
- * Marriage License
- * Ditch Maintenance
- * Title I
- * Huron County Block Grant
- * Recycle Ohio '02
- * Recycle Ohio '01
- * Partial Taxiway

- * Recycle Ohio '03
- * Municipal Court Advocacy
- * Victims Assistance
- * 911 Emergency Equipment
- * Senior Services Center
- * Comprehensive Housing
- * Local Emergency Planning Commission
- * EMA Hazmat (Revenue used for cleanup of hazardous spills)

HURON COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2002

| | Mental Health | Dog & Kennel | DRETAC Prosecutor | MRDD | Human Services | Child Support Enforcement | Motor Vehicle & Gas Tax |
|---|--------------------|-----------------|----------------------|--------------------|--------------------|---------------------------------|-------------------------------|
| Assets: | | | | | | | |
| Pooled cash and investments..... | \$988,357 | \$87,995 | \$73,240 | \$1,134,546 | \$1,921,627 | \$433,390 | \$1,581,936 |
| Receivables (net of allowances for uncollectibles) | | | | | | | |
| Taxes..... | 350,121 | 0 | 0 | 2,101,538 | 0 | 0 | 0 |
| Accounts..... | 0 | 9,281 | 0 | 2,092 | 0 | 0 | 3,772 |
| Special assessments receivable..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued interest..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revolving loans receivable..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due from other governments..... | 24,148 | 0 | 0 | 105,248 | 59,854 | 16,185 | 201,940 |
| Materials and supplies inventory..... | 0 | 0 | 0 | 0 | 0 | 0 | 129,529 |
| Total assets..... | \$1,362,626 | \$97,276 | \$73,240 | \$3,343,424 | \$1,981,481 | \$449,575 | \$1,917,177 |
| Liabilities: | | | | | | | |
| Accounts payable..... | \$185,610 | \$584 | \$0 | \$51,725 | \$304,230 | \$1,427 | \$63,661 |
| Accrued wages and benefits..... | 5,966 | 6,986 | 703 | 150,774 | 128,088 | 36,216 | 64,516 |
| Deferred revenue..... | 350,121 | 0 | 0 | 2,101,538 | 0 | 0 | 0 |
| Total liabilities..... | 541,697 | 7,570 | 703 | 2,304,037 | 432,318 | 37,643 | 128,177 |
| Fund Balances: | | | | | | | |
| Reserved- | | | | | | | |
| Reserved for encumbrances..... | 13,584 | 1,126 | 0 | 47,246 | 121,658 | 4,109 | 341,326 |
| Reserved for revolving loans receivable..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for supplies inventory..... | 0 | 0 | 0 | 0 | 0 | 0 | 129,529 |
| Unreserved- | | | | | | | |
| Undesignated | 807,345 | 88,580 | 72,537 | 992,141 | 1,427,505 | 407,823 | 1,318,145 |
| Total fund balances | 820,929 | 89,706 | 72,537 | 1,039,387 | 1,549,163 | 411,932 | 1,789,000 |
| Total liabilities and fund balances..... | \$1,362,626 | \$97,276 | \$73,240 | \$3,343,424 | \$1,981,481 | \$449,575 | \$1,917,177 |

| Title | Felony Delinquent Care | Children's Services | Huron County Revolving Loan | Emergency Management | Muny Road | MRDD Residential | Other Special Revenue Funds | TOTAL |
|------------------|------------------------------|------------------------|-----------------------------------|-------------------------|------------------|---------------------|-----------------------------------|---------------------|
| \$96,283 | \$263,077 | \$498,094 | \$193,804 | \$128,431 | \$392,254 | \$206,313 | \$545,381 | \$8,544,728 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 280,340 | 2,731,999 |
| 16,995 | 0 | 0 | 0 | 0 | 0 | 0 | 12,513 | 44,653 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 124,624 | 124,624 |
| 161 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 161 |
| 0 | 0 | 0 | 439,222 | 0 | 0 | 0 | 0 | 439,222 |
| 0 | 0 | 26,612 | 0 | 0 | 11,550 | 3,560 | 5,954 | 455,051 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,991 | 131,520 |
| \$113,439 | \$263,077 | \$524,706 | \$633,026 | \$128,431 | \$403,804 | \$209,873 | \$970,803 | \$12,471,958 |
| \$255 | \$577 | \$33,852 | \$0 | \$95 | \$0 | \$2,232 | \$58,763 | \$703,011 |
| 11,288 | 9,302 | 0 | 0 | 1,580 | 0 | 0 | 36,755 | 452,174 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 404,964 | 2,856,623 |
| 11,543 | 9,879 | 33,852 | 0 | 1,675 | 0 | 2,232 | 500,482 | 4,011,808 |
| 0 | 0 | 117,023 | 0 | 0 | 0 | 13,244 | 23,386 | 682,702 |
| 0 | 0 | 0 | 439,222 | 0 | 0 | 0 | 0 | 439,222 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,991 | 131,520 |
| 101,896 | 253,198 | 373,831 | 193,804 | 126,756 | 403,804 | 194,397 | 444,944 | 7,206,706 |
| 101,896 | 253,198 | 490,854 | 633,026 | 126,756 | 403,804 | 207,641 | 470,321 | 8,460,150 |
| \$113,439 | \$263,077 | \$524,706 | \$633,026 | \$128,431 | \$403,804 | \$209,873 | \$970,803 | \$12,471,958 |

HURON COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

| | Mental Health | Dog & Kennel | DRETAC Prosecutor | MRDD | Human Services | Child Support Enforcement | Motor Vehicle & Gas Tax |
|---|------------------|-----------------|----------------------|------------------|-------------------|---------------------------------|-------------------------------|
| Revenues: | | | | | | | |
| Taxes..... | \$177,851 | \$0 | \$0 | \$1,940,326 | \$0 | \$0 | \$187,505 |
| Charges for services..... | 40,785 | 165,446 | 33,801 | 0 | (2,164) | 151,371 | (1,208) |
| Special assessments..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines and forfeitures..... | 0 | 5,443 | 0 | 0 | 0 | 0 | 43,756 |
| Intergovernmental revenue..... | 2,207,803 | 0 | 0 | 1,275,269 | 8,094,282 | 800,613 | 3,252,965 |
| Investment earnings..... | 0 | 0 | 0 | 0 | 0 | 0 | 22,831 |
| Miscellaneous revenue..... | 43,916 | 2,336 | 0 | 164,958 | 589,662 | 55,796 | 261,172 |
| Total revenues..... | 2,470,355 | 173,225 | 33,801 | 3,380,553 | 8,681,780 | 1,007,780 | 3,767,021 |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| General government- | | | | | | | |
| Legislative and executive..... | 0 | 0 | 9,251 | 0 | 0 | 0 | 0 |
| Public safety..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public works..... | 0 | 0 | 0 | 0 | 0 | 0 | 4,176,439 |
| Health..... | 2,470,927 | 145,959 | 0 | 3,654,192 | 0 | 0 | 0 |
| Human services..... | 0 | 0 | 0 | 0 | 8,087,460 | 1,024,306 | 0 |
| Conservation & recreation..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total expenditures..... | 2,470,927 | 145,959 | 9,251 | 3,654,192 | 8,087,460 | 1,024,306 | 4,176,439 |
| Other financing sources (uses): | | | | | | | |
| Excess (deficiency) of revenues over (under) expenditures..... | (572) | 27,266 | 24,550 | (273,639) | 594,320 | (16,526) | (409,418) |
| Transfers in..... | 0 | 0 | 0 | 0 | 0 | 46,398 | 0 |
| Transfers out..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 46,398 | 0 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses..... | (572) | 27,266 | 24,550 | (273,639) | 594,320 | 29,872 | (409,418) |
| Fund balance January 1..... | 821,501 | 62,440 | 47,987 | 1,313,026 | 954,843 | 382,060 | 2,198,418 |
| Fund balance December 31..... | \$820,929 | \$89,706 | \$72,537 | \$1,039,387 | \$1,549,163 | \$411,932 | \$1,789,000 |

| Title | Felony Delinquent Care | Children's Services | Huron County Revolving Loan | Emergency Management | Muny Road | MRDD Residential | Other Special Revenue Funds | TOTAL |
|-----------|------------------------------|------------------------|-----------------------------------|-------------------------|-----------|---------------------|-----------------------------------|-------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$177,480 | \$0 | \$298,612 | \$2,781,774 |
| 246,165 | 0 | (3,133) | 0 | 0 | 0 | 0 | 709,607 | 1,340,670 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85,302 | 85,302 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,564 | 52,763 |
| 0 | 162,752 | 1,815,725 | 0 | 68,904 | 0 | 142,651 | 788,977 | 18,609,941 |
| 2,677 | 0 | 0 | (8,922) | 0 | 0 | 0 | 373 | 16,959 |
| 0 | 0 | 0 | 24,291 | 13,660 | 0 | 0 | 75,040 | 1,230,831 |
| 248,842 | 162,752 | 1,812,592 | 15,369 | 82,564 | 177,480 | 142,651 | 1,961,475 | 24,118,240 |
| 188,392 | 0 | 0 | 65,000 | 0 | 0 | 0 | 776,658 | 1,039,301 |
| 0 | 189,156 | 0 | 0 | 65,518 | 0 | 0 | 177,260 | 431,934 |
| 0 | 0 | 0 | 0 | 0 | 104,966 | 0 | 347,814 | 4,629,219 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 501,933 | 6,773,011 |
| 0 | 0 | 1,982,323 | 0 | 0 | 0 | 86,726 | 0 | 11,180,815 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56,124 | 56,124 |
| 188,392 | 189,156 | 1,982,323 | 65,000 | 65,518 | 104,966 | 86,726 | 1,859,789 | 24,110,404 |
| 60,450 | (26,404) | (169,731) | (49,631) | 17,046 | 72,514 | 55,925 | 101,686 | 7,836 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,398 |
| (110,000) | 0 | 0 | 0 | 0 | 0 | 0 | (8,000) | (118,000) |
| (110,000) | 0 | 0 | 0 | 0 | 0 | 0 | (8,000) | (71,602) |
| (49,550) | (26,404) | (169,731) | (49,631) | 17,046 | 72,514 | 55,925 | 93,686 | (63,766) |
| 151,446 | 279,602 | 660,585 | 682,657 | 109,710 | 331,290 | 151,716 | 376,635 | 8,523,916 |
| \$101,896 | \$253,198 | \$490,854 | \$633,026 | \$126,756 | \$403,804 | \$207,641 | \$470,321 | \$8,460,150 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|------------------|---|
| Revenues: | | | |
| Taxes..... | \$178,500 | \$177,851 | (\$649) |
| Intergovernmental revenue..... | 2,151,073 | 2,183,655 | 32,582 |
| Miscellaneous revenue..... | 50,000 | 84,701 | 34,701 |
| Total revenues..... | 2,379,573 | 2,446,207 | 66,634 |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 186,575 | 156,827 | 29,748 |
| Materials and supplies..... | 6,600 | 5,589 | 1,011 |
| Charges and services..... | 2,344,548 | 2,154,495 | 190,053 |
| Capital purchases..... | 5,000 | 1,231 | 3,769 |
| Total expenditures..... | 2,542,723 | 2,318,142 | 224,581 |
| Excess (deficiency) of revenues over (under) expenditures..... | (163,150) | 128,065 | 291,215 |
| Fund balance, January 1..... | 798,208 | 798,208 | 0 |
| Prior year encumbrances appropriated... | 48,500 | 48,500 | 0 |
| Fund balance, December 31..... | \$683,558 | \$974,773 | \$291,215 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 D.A.R.E. SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|---------------|---|
| Revenues: | | | |
| Miscellaneous revenue..... | \$45,800 | \$27,611 | (\$18,189) |
| Total revenues..... | 45,800 | 27,611 | (18,189) |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 49,494 | 23,840 | 25,654 |
| Materials and supplies..... | 3,768 | 3,197 | 571 |
| Total expenditures..... | 53,262 | 27,037 | 26,225 |
| Deficiency of revenues over expenditures..... | (7,462) | 574 | 8,036 |
| Fund balance, January 1..... | 7,462 | 7,462 | 0 |
| Fund balance, December 31..... | \$0 | \$8,036 | \$8,036 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 DRUG LAW ENFORCEMENT SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------------|---|
| Revenues: | | | |
| Fines and forfeitures..... | \$2,281 | \$2,501 | \$220 |
| Total revenues..... | 2,281 | 2,501 | 220 |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 3,000 | 470 | 2,530 |
| Total expenditures..... | 3,000 | 470 | 2,530 |
| Deficiency of revenues over expenditures..... | (719) | 2,031 | 2,750 |
| Fund balance, January 1..... | 719 | 719 | 0 |
| Fund balance, December 31..... | \$0 | \$2,750 | \$2,750 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 D.U.I. EDUCATION SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|--------------|---|
| Revenues: | | | |
| Fines and forfeitures..... | \$2,281 | \$1,063 | (\$1,218) |
| Total revenues..... | 2,281 | 1,063 | (1,218) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 4,500 | 1,209 | 3,291 |
| Total expenditures..... | 4,500 | 1,209 | 3,291 |
| Excess (Deficiency) of revenues over (under) expenditures..... | (2,219) | (146) | 2,073 |
| Fund balance, January 1..... | 2,219 | 2,219 | 0 |
| Fund balance, December 31..... | \$0 | \$2,073 | \$2,073 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------------|---|
| Revenues: | | | |
| Charges for services..... | \$15,704 | \$7,772 | (\$7,932) |
| Total revenues..... | 15,704 | 7,772 | (7,932) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 36,000 | 18,527 | 17,473 |
| Total expenditures..... | 36,000 | 18,527 | 17,473 |
| Deficiency of revenues over expenditures..... | (20,296) | (10,755) | 9,541 |
| Fund balance, January 1..... | 20,296 | 20,296 | 0 |
| Fund balance, December 31..... | \$0 | \$9,541 | \$9,541 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 DOG & KENNEL SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|-----------------|---|
| Revenues: | | | |
| Charges for services..... | \$123,600 | \$157,416 | \$33,816 |
| Fines and forfeitures..... | 4,000 | 5,200 | 1,200 |
| Miscellaneous revenue..... | 1,650 | 2,336 | 686 |
| Total revenues..... | 129,250 | 164,952 | 35,702 |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 123,650 | 121,793 | 1,857 |
| Materials and supplies..... | 12,000 | 10,361 | 1,639 |
| Charges and services..... | 44,842 | 10,237 | 34,605 |
| Capital purchases..... | 18,000 | 4,934 | 13,066 |
| Total expenditures..... | 198,492 | 147,325 | 51,167 |
| Excess (deficiency) of revenues over (under) expenditures..... | (69,242) | 17,627 | 86,869 |
| Fund balance, January 1..... | 68,042 | 68,042 | 0 |
| Prior year encumbrances appropriated..... | 1,200 | 1,200 | 0 |
| Fund balance, December 31..... | \$0 | \$86,869 | \$86,869 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|----------------|---|
| Revenues: | | | |
| Charges for services..... | \$24,645 | \$26,946 | \$2,301 |
| Total revenues..... | 24,645 | 26,946 | 2,301 |
| Expenditures: | | | |
| Current: | | | |
| Capital outlay..... | 12,000 | 399 | 11,601 |
| Total expenditures..... | 12,000 | 399 | 11,601 |
| Deficiency of revenues over expenditures..... | 12,645 | 26,547 | (9,300) |
| Other financing sources (uses): | | | |
| Transfers out..... | (33,000) | (8,000) | (25,000) |
| Total other financing sources (uses).... | (33,000) | (8,000) | (25,000) |
| Deficiency of revenues and other financing sources (under) expenditures and other uses..... | (20,355) | 18,547 | (34,300) |
| Fund balance, January 1..... | 20,355 | 20,355 | 0 |
| Fund balance, December 31..... | \$0 | \$38,902 | (\$34,300) |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------------|---|
| Revenues: | | | |
| Charges for Services..... | \$20,000 | \$33,801 | \$13,801 |
| Total revenues..... | 20,000 | 33,801 | 13,801 |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 21,550 | 9,185 | 12,365 |
| Charges and services..... | 2,500 | 0 | 2,500 |
| Total expenditures..... | 24,050 | 9,185 | 14,865 |
| Excess of revenues over expenditures..... | (4,050) | 24,616 | 28,666 |
| Fund balance, January 1..... | 48,624 | 48,624 | 0 |
| Fund balance, December 31..... | \$44,574 | \$73,240 | \$28,666 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------------|---|
| Revenues: | | | |
| Charges for Services..... | \$35,000 | \$33,801 | (\$1,199) |
| Total revenues..... | 35,000 | 33,801 | (1,199) |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 24,950 | 7,716 | 17,234 |
| Materials and supplies..... | 5,000 | 2,000 | 3,000 |
| Charges and services..... | 7,500 | 4,175 | 3,325 |
| Capital purchases..... | 20,624 | 0 | 20,624 |
| Total expenditures..... | 58,074 | 13,891 | 44,183 |
| Deficiency of revenues over expenditures..... | (23,074) | 19,910 | 42,984 |
| Fund balance, January 1..... | 23,074 | 23,074 | 0 |
| Fund balance, December 31..... | \$0 | \$42,984 | \$42,984 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|---------|---|
| Revenues: | | | |
| Investment revenue..... | \$500 | \$373 | (\$127) |
| Total revenues..... | 500 | 373 | (127) |
| Expenditures: | | | |
| Current: | | | |
| Materials and supplies..... | 7,587 | 1,140 | 6,447 |
| Total expenditures..... | 7,587 | 1,140 | 6,447 |
| Excess (deficiency) of revenues over (under) expenditures..... | (7,087) | (767) | 6,320 |
| Fund balance, January 1..... | 7,087 | 7,087 | 0 |
| Fund balance, December 31..... | \$0 | \$6,320 | \$6,320 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|--------------------|---|
| Revenues: | | | |
| Taxes..... | \$1,970,000 | \$1,940,326 | (\$29,674) |
| Intergovernmental revenue..... | 1,215,000 | 1,244,431 | 29,431 |
| Miscellaneous revenue..... | 91,502 | 141,028 | 49,526 |
| Total revenues..... | 3,276,502 | 3,325,785 | 49,283 |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 2,545,877 | 2,525,131 | 20,746 |
| Materials and supplies..... | 92,600 | 88,742 | 3,858 |
| Charges and services..... | 941,543 | 770,734 | 170,809 |
| Capital purchases..... | 435,000 | 292,179 | 142,821 |
| Total expenditures..... | 4,015,020 | 3,676,786 | 338,234 |
| Excess (deficiency) of revenues over (under) expenditures..... | (738,518) | (351,001) | 387,517 |
| Other financing sources (uses): | | | |
| Transfers in..... | 5,000 | 0 | (5,000) |
| Total other financing sources (uses) | 5,000 | 0 | (5,000) |
| Deficiency of revenues and other financing sources over (under) expenditures and other uses..... | (733,518) | (351,001) | 382,517 |
| Fund balance, January 1..... | 1,157,284 | 1,157,284 | 0 |
| Prior year encumbrances appropriated..... | 281,017 | 281,017 | 0 |
| Fund balance, December 31..... | \$704,783 | \$1,087,300 | \$382,517 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|---------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$55,378 | \$55,378 | \$0 |
| Total revenues..... | 55,378 | 55,378 | 0 |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 55,910 | 55,135 | 775 |
| Charges and services..... | 892 | 528 | 364 |
| Total expenditures..... | 56,802 | 55,663 | 1,139 |
| Excess of revenues over expenditures..... | (1,424) | (285) | 1,139 |
| Fund balance, January 1..... | 14,421 | 14,421 | 0 |
| Fund balance, December 31..... | \$12,997 | \$14,136 | \$1,139 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 JUVENILE CRIME PREVENTION SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|---------|---|
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 7,089 | 7,089 | 0 |
| Total expenditures..... | 7,089 | 7,089 | 0 |
| Deficiency of revenues over expenditures..... | (7,089) | (7,089) | 0 |
| Fund balance, January 1..... | 7,089 | 7,089 | 0 |
| Fund balance, December 31..... | \$0 | \$0 | \$0 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|--------------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$7,989,792 | \$8,035,102 | \$45,310 |
| Miscellaneous revenue..... | 724,391 | 589,662 | (134,729) |
| Total revenues..... | 8,714,183 | 8,624,764 | (89,419) |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 3,607,902 | 3,373,777 | 234,125 |
| Materials and supplies..... | 136,200 | 131,424 | 4,776 |
| Charges and services..... | 6,243,808 | 4,652,741 | 1,591,067 |
| Capital purchases..... | 177,200 | 117,780 | 59,420 |
| Total expenditures..... | 10,165,110 | 8,275,722 | 1,889,388 |
| Deficiency of revenues over expenditures..... | (1,450,927) | 349,042 | 1,799,969 |
| Fund balance, January 1..... | 1,097,677 | 1,097,677 | 0 |
| Prior year encumbrances appropriated..... | 353,250 | 353,250 | 0 |
| Fund balance, December 31..... | \$0 | \$1,799,969 | \$1,799,969 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|------------------|---|
| Revenues: | | | |
| Charges for services..... | \$84,317 | \$151,371 | \$67,054 |
| Intergovernmental revenue..... | 642,704 | 784,428 | 141,724 |
| Miscellaneous revenue..... | 180,177 | 57,135 | (123,042) |
| Total revenues..... | 907,198 | 992,934 | 85,736 |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 749,337 | 643,437 | 105,900 |
| Materials and supplies..... | 3,000 | 912 | 2,088 |
| Charges and services..... | 587,938 | 401,779 | 186,159 |
| Capital purchases..... | 3,000 | 0 | 3,000 |
| Total expenditures..... | 1,343,275 | 1,045,216 | 297,147 |
| Deficiency of revenues over expenditures..... | (436,077) | (52,282) | 382,883 |
| Other financing sources: | | | |
| Transfers in..... | 0 | 46,398 | 46,398 |
| Total other financing sources | 0 | 46,398 | 46,398 |
| Deficiency of revenues and other financing sources (under) expenditures and other uses..... | (436,077) | (5,884) | 429,281 |
| Fund balance, January 1..... | 432,977 | 432,977 | 0 |
| Prior year encumbrances appropriated..... | 3,100 | 3,100 | 0 |
| Fund balance, December 31..... | \$0 | \$430,193 | \$429,281 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|----------------|---|
| Revenues: | | | |
| Miscellaneous revenue..... | \$13,320 | \$2,859 | (\$10,461) |
| Total revenues..... | 13,320 | 2,859 | (10,461) |
| Expenditures: | | | |
| Current: | | | |
| Materials and supplies..... | 3,330 | 830 | 2,500 |
| Capital purchases..... | 1,849 | 1,781 | 68 |
| Total expenditures..... | 5,179 | 2,611 | 2,568 |
| Excess (deficiency) of revenues over (under) expenditures..... | 8,141 | 248 | (7,893) |
| Fund balance, January 1..... | 1,859 | 1,859 | 0 |
| Fund balance, December 31..... | \$10,000 | \$2,107 | (\$7,893) |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 JUVENILE ACCOUNTABILITY INCENTIVE SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|---------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$16,343 | \$14,064 | (\$2,279) |
| Total revenues..... | 16,343 | 14,064 | (2,279) |
| Expenditures: | | | |
| Current: | | | |
| Materials and supplies..... | 25,000 | 20,236 | 4,764 |
| Total expenditures..... | 25,000 | 20,236 | 4,764 |
| Excess (deficiency) of revenues over (under) expenditures..... | (8,657) | (6,172) | 2,485 |
| Fund balance, January 1..... | 8,657 | 8,657 | 0 |
| Fund balance, December 31..... | \$0 | \$2,485 | \$2,485 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 REAL ESTATE ASSESSMENT SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|-----------------|---|
| Revenues: | | | |
| Charges for services..... | \$412,000 | \$422,109 | \$10,109 |
| Miscellaneous revenue..... | 35,000 | 15,577 | (19,423) |
| Total revenues..... | 447,000 | 437,686 | (9,314) |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 235,125 | 214,826 | 20,299 |
| Materials and supplies..... | 6,500 | 5,160 | 1,340 |
| Charges and services..... | 248,222 | 219,721 | 28,501 |
| Capital purchases..... | 3,000 | 330 | 2,670 |
| Total expenditures..... | 492,847 | 440,037 | 52,810 |
| Excess (deficiency) of revenues over (under) expenditures..... | (45,847) | (2,351) | 43,496 |
| Fund balance, January 1..... | 44,847 | 44,847 | 0 |
| Prior year encumbrances appropriated..... | 1,000 | 1,000 | 0 |
| Fund balance, December 31..... | \$0 | \$43,496 | \$43,496 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 JUVENILE COURT SECURITY SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$50,000 | \$0 | (\$50,000) |
| Total revenues..... | 50,000 | 0 | (50,000) |
| Expenditures: | | | |
| Current: | | | |
| Capital purchases..... | 50,000 | 0 | 50,000 |
| Total expenditures..... | 50,000 | 0 | 50,000 |
| Excess of revenues over expenditures..... | 0 | 0 | 0 |
| Fund balance, January 1..... | 0 | 0 | 0 |
| Fund balance, December 31..... | \$0 | \$0 | \$0 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--------------------------------|-------------------|----------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$20,709 | \$34,232 | \$13,523 |
| Total revenues..... | 20,709 | 34,232 | 13,523 |
| Fund balance, January 1..... | 4,291 | 4,291 | 0 |
| Fund balance, December 31..... | \$25,000 | \$38,523 | \$13,523 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE LICENSE SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|--------------------|--------------------|---|
| Revenues: | | | |
| Taxes..... | \$150,000 | \$148,632 | (\$1,368) |
| Charges for services..... | 100,000 | 38,541 | (61,459) |
| Licenses and permits..... | 1,000 | 0 | (1,000) |
| Fines and forfeitures..... | 40,000 | 43,563 | 3,563 |
| Intergovernmental revenue..... | 3,220,000 | 3,287,394 | 67,394 |
| Investment earnings..... | 45,000 | 22,831 | (22,169) |
| Miscellaneous revenue..... | 354,927 | 261,172 | (93,755) |
| Total revenues..... | 3,910,927 | 3,802,133 | (108,794) |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 1,945,527 | 1,738,862 | 206,665 |
| Materials and supplies..... | 718,650 | 670,937 | 47,713 |
| Charges and services..... | 1,897,721 | 1,575,662 | 322,059 |
| Capital purchases..... | 640,301 | 595,062 | 45,239 |
| Total expenditures..... | 5,202,199 | 4,580,523 | 621,676 |
| Excess (deficiency) of revenues over (under) expenditures..... | (1,291,272) | (778,390) | 512,882 |
| Fund balance, January 1..... | 1,557,280 | 1,557,280 | 0 |
| Prior year encumbrances appropriated..... | 461,720 | 461,720 | 0 |
| Fund balance, December 31..... | \$727,728 | \$1,240,610 | \$512,882 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 ANNEXATION PETITION
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|--------|---|
| Revenues: | | | |
| Charges for services..... | \$200 | \$75 | (\$125) |
| Total revenues..... | 200 | 75 | (125) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 200 | 50 | 150 |
| Total expenditures..... | 200 | 50 | 150 |
| Deficiency of revenues over expenditures..... | 0 | 25 | 25 |
| Fund balance, January 1..... | 0 | 0 | 0 |
| Fund balance, December 31..... | \$0 | \$25 | \$25 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------------|---|
| Revenues: | | | |
| Charges for services..... | \$50,000 | \$65,851 | \$15,851 |
| Total revenues..... | 50,000 | 65,851 | 15,851 |
| Expenditures: | | | |
| Current: | | | |
| Capital purchases..... | 75,000 | 74,260 | 740 |
| Total expenditures..... | 75,000 | 74,260 | 740 |
| Deficiency of revenues over expenditures..... | (25,000) | (8,409) | 16,591 |
| Fund balance, January 1..... | 40,754 | 40,754 | 0 |
| Fund balance, December 31..... | \$15,754 | \$32,345 | \$16,591 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|------------------|---|
| Revenues: | | | |
| Charges for services..... | \$230,000 | \$244,130 | \$14,130 |
| Investment earnings..... | 3,000 | 2,714 | (286) |
| Total revenues..... | 233,000 | 246,844 | 13,844 |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 199,509 | 167,964 | 31,545 |
| Materials and supplies..... | 8,000 | 4,977 | 3,023 |
| Charges and services..... | 27,491 | 11,028 | 16,463 |
| Capital purchases..... | 5,000 | 4,067 | 933 |
| Total expenditures..... | 240,000 | 188,036 | 51,964 |
| Excess (Deficiency) of revenues over (under) expenditures..... | (7,000) | 58,808 | 65,808 |
| Other financing sources (uses)..... | | | |
| Transfers out..... | (110,000) | (110,000) | 0 |
| Total other financing sources (uses) | (110,000) | (110,000) | 0 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses..... | (117,000) | (51,192) | 65,808 |
| Fund balance, January 1..... | 147,475 | 147,475 | 0 |
| Fund balance, December 31..... | \$30,475 | \$96,283 | \$65,808 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 JUVENILE COURT COMPUTER SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------|---|
| Revenues: | | | |
| Charges for services..... | \$44,411 | \$38,892 | (\$5,519) |
| Total revenues..... | 44,411 | 38,892 | (5,519) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 53,000 | 40,188 | 12,812 |
| Total expenditures..... | 53,000 | 40,188 | 12,812 |
| Deficiency of revenues over expenditures..... | (8,589) | (1,296) | 7,293 |
| Fund balance, January 1..... | 8,589 | 8,589 | 0 |
| Fund balance, December 31..... | \$0 | \$7,293 | \$7,293 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 CLERK OF COURT COMPUTER SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------------|---|
| Revenues: | | | |
| Charges for services..... | \$14,000 | \$16,731 | \$2,731 |
| Total revenues..... | 14,000 | 16,731 | 2,731 |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 19,000 | 13,997 | 5,003 |
| Total expenditures..... | 19,000 | 13,997 | 5,003 |
| Deficiency of revenues over expenditures..... | (5,000) | 2,734 | 7,734 |
| Fund balance, January 1..... | 5,173 | 5,173 | 0 |
| Fund balance, December 31..... | \$173 | \$7,907 | \$7,734 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 JUVENILE INDIGENT DRIVERS ALCOHOL TREATMENT
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|---------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$3,350 | \$138 | (\$3,212) |
| Total revenues..... | 3,350 | 138 | (3,212) |
| Current: | | | |
| Charges and services..... | 4,500 | 0 | 4,500 |
| Total expenditures..... | 4,500 | 0 | 4,500 |
| Excess (deficiency) of revenues over (under) expenditures..... | (1,150) | 138 | 1,288 |
| Fund balance, January 1..... | 1,150 | 1,150 | 0 |
| Fund balance, December 31..... | \$0 | \$1,288 | \$1,288 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 FELONY DELINQUENT CARE AND CUSTODY
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$317,019 | \$162,752 | (\$154,267) |
| Total revenues..... | 317,019 | 162,752 | (154,267) |
| Current: | | | |
| Personal services..... | 270,980 | 168,051 | 102,929 |
| Charges and services..... | 338,000 | 23,585 | 314,415 |
| Total expenditures..... | 608,980 | 191,636 | 417,344 |
| Deficiency of revenues over expenditures..... | (291,961) | (28,884) | 263,077 |
| Fund balance, January 1..... | 291,961 | 291,961 | 0 |
| Fund balance, December 31..... | \$0 | \$263,077 | \$263,077 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 COMMON PLEAS COURT COMPUTERIZATION
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|---------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$2,400 | \$2,676 | \$276 |
| Total revenues..... | 2,400 | 2,676 | 276 |
| Excess (deficiency) of revenues over (under) expenditures..... | 2,400 | 2,676 | 276 |
| Fund balance, January 1..... | 6,537 | 6,537 | 0 |
| Fund balance, December 31..... | \$8,937 | \$9,213 | \$276 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------|---|
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 30,236 | 2,430 | 27,806 |
| Total expenditures..... | 30,236 | 2,430 | 27,806 |
| Deficiency of revenues over expenditures..... | (30,236) | (2,430) | 27,806 |
| Fund balance, January 1..... | 28,236 | 28,236 | 0 |
| Prior year encumbrances appropriated..... | 2,000 | 2,000 | 0 |
| Fund balance, December 31..... | \$0 | \$27,806 | \$27,806 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$1,707,017 | \$1,829,144 | \$122,127 |
| Total revenues..... | 1,707,017 | 1,829,144 | 122,127 |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 2,453,518 | 2,194,574 | 258,944 |
| Total expenditures..... | 2,453,518 | 2,194,574 | 258,944 |
| Excess (deficiency) of revenues over (under) expenditures..... | (746,501) | (365,430) | 381,071 |
| Fund balance, January 1..... | 631,501 | 631,501 | 0 |
| Prior year encumbrances appropriated..... | 115,000 | 115,000 | 0 |
| Fund balance, December 31..... | \$0 | \$381,071 | \$381,071 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------|---|
| Revenues: | | | |
| Charges for Services..... | \$18,500 | \$16,978 | (\$1,522) |
| Total revenues..... | 18,500 | 16,978 | (1,522) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 28,628 | 19,324 | 9,304 |
| Total expenditures..... | 28,628 | 19,324 | 9,304 |
| Deficiency of revenues over expenditures..... | (10,128) | (2,346) | 7,782 |
| Fund balance, January 1..... | 10,128 | 10,128 | 0 |
| Fund balance, December 31..... | \$0 | \$7,782 | \$7,782 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|-----------------|---|
| Revenues: | | | |
| Special assessments..... | \$86,485 | \$85,302 | (\$1,183) |
| Miscellaneous revenue..... | 3,778 | 2,759 | (1,019) |
| Total revenues..... | 90,263 | 88,061 | (2,202) |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 52,650 | 47,977 | 4,673 |
| Materials and supplies..... | 8,000 | 6,046 | 1,954 |
| Charges and services..... | 48,150 | 31,451 | 16,699 |
| Total expenditures..... | 108,800 | 85,474 | 23,326 |
| Excess (deficiency) of revenues over (under) expenditures..... | (18,537) | 2,587 | 21,124 |
| Fund balance, January 1..... | 49,206 | 49,206 | 0 |
| Fund balance, December 31..... | \$30,669 | \$51,793 | \$21,124 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$22,000 | \$10,745 | (\$11,255) |
| Total revenues..... | 22,000 | 10,745 | (11,255) |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 20,900 | 15,414 | 5,486 |
| Charges and services..... | 14,000 | 13,597 | 403 |
| Total expenditures..... | 34,900 | 29,011 | 5,889 |
| Excess (deficiency) of revenues over (under) expenditures..... | (12,900) | (18,266) | (5,366) |
| Other financing sources (uses): | | | |
| Transfers in..... | 10,000 | 0 | (10,000) |
| Transfers out..... | (9,000) | 0 | 9,000 |
| Total other financing sources (uses) | 1,000 | 0 | (1,000) |
| Excess of revenues and other financing sources over expenditures and other uses..... | (11,900) | (18,266) | (6,366) |
| Fund balance, January 1..... | 22,962 | 22,962 | 0 |
| Fund balance, December 31..... | \$11,062 | \$4,696 | (\$6,366) |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$295,737 | \$198,833 | (\$96,904) |
| Total revenues..... | 295,737 | 198,833 | (96,904) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 298,957 | 199,091 | 99,866 |
| Total expenditures..... | 298,957 | 199,091 | 99,866 |
| Deficiency of revenues over expenditures..... | (3,220) | (258) | 2,962 |
| Fund balance, January 1..... | 5,386 | 5,386 | 0 |
| Prior year encumbrances appropriated..... | 3,220 | 3,220 | 0 |
| Fund balance, December 31..... | \$5,386 | \$8,348 | \$2,962 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|-----------|---|
| Revenues: | | | |
| Investment revenue..... | \$0 | \$2,318 | \$2,318 |
| Miscellaneous revenue..... | 299,682 | 71,804 | (227,878) |
| Total revenues..... | 299,682 | 74,122 | (225,560) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 299,682 | 65,000 | 234,682 |
| Total expenditures..... | 299,682 | 65,000 | 234,682 |
| Excess (deficiency) of revenues over (under) expenditures..... | 0 | 9,122 | 9,122 |
| Fund balance, January 1..... | 184,682 | 184,682 | 0 |
| Fund balance, December 31..... | \$184,682 | \$193,804 | \$9,122 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$54,355 | \$45,280 | (\$9,075) |
| Total revenues..... | 54,355 | 45,280 | (9,075) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 54,355 | 36,450 | 17,905 |
| Total expenditures..... | 54,355 | 36,450 | 17,905 |
| Deficiency of revenues over expenditures..... | 0 | 8,830 | 8,830 |
| Fund balance, January 1..... | 0 | 0 | 0 |
| Fund balance, December 31..... | \$0 | \$8,830 | \$8,830 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 RECYCLE OHIO 2001 SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|---------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$16,577 | \$17,094 | \$517 |
| Total revenues..... | 16,577 | 17,094 | 517 |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 19,170 | 19,170 | 0 |
| Total expenditures..... | 19,170 | 19,170 | 0 |
| Deficiency of revenues over expenditures..... | (2,593) | (2,076) | 517 |
| Fund balance, January 1..... | 2,593 | 2,593 | 0 |
| Fund balance, December 31..... | \$0 | \$517 | \$517 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 PARTIAL TAXIWAY SPECAIL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$254,837 | \$131,214 | (\$123,623) |
| Total revenues..... | 254,837 | 131,214 | (123,623) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | \$254,837 | \$130,899 | \$123,938 |
| Total expenditures..... | 254,837 | 130,899 | 123,938 |
| Deficiency of revenues over expenditures..... | 0 | 315 | 315 |
| Fund balance, January 1..... | 0 | 0 | 0 |
| Fund balance, December 31..... | \$0 | \$315 | \$315 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 EMERGENCY MANAGEMENT AGENCY SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|---------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$30,235 | \$68,904 | \$38,669 |
| Miscellaneous revenue..... | 22,000 | 13,660 | (8,340) |
| Total revenues..... | 52,235 | 82,564 | 30,329 |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 39,456 | 21,437 | 18,019 |
| Charges and services..... | 53,000 | 43,962 | 9,038 |
| Total expenditures..... | 92,456 | 65,399 | 27,057 |
| Excess (deficiency) of revenues over (under) expenditures..... | (40,221) | 17,165 | 57,386 |
| Fund balance, January 1..... | 111,266 | 111,266 | 0 |
| Fund balance, December 31..... | \$71,045 | \$128,431 | \$57,386 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 RECYCLE OHIO 2003 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|---------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$0 | \$9,075 | \$9,075 |
| Total revenues..... | 0 | 9,075 | 9,075 |
| Excess of revenues over expenditures..... | 0 | 9,075 | 9,075 |
| Fund balance, January 1..... | 0 | 0 | 0 |
| Fund balance, December 31..... | \$0 | \$9,075 | \$9,075 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|-----------|---|
| Revenues: | | | |
| Taxes..... | \$170,000 | \$177,227 | \$7,227 |
| Total revenues..... | 170,000 | 177,227 | 7,227 |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 489,993 | 104,966 | 385,027 |
| Total expenditures..... | 489,993 | 104,966 | 385,027 |
| Excess (deficiency) of revenues over (under) expenditures..... | (319,993) | 72,261 | 392,254 |
| Fund balance, January 1..... | 319,993 | 319,993 | 0 |
| Fund balance, December 31..... | \$0 | \$392,254 | \$392,254 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 MUNICIPAL COURT ADVOCACY SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$39,442 | \$35,962 | (\$3,480) |
| Total revenues..... | 39,442 | 35,962 | (3,480) |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 31,665 | 24,610 | 7,055 |
| Materials and supplies..... | 1,447 | 1,212 | 235 |
| Charges and services..... | 3,930 | 1,724 | 2,206 |
| Capital purchases..... | 2,400 | 2,297 | 103 |
| Total expenditures..... | 39,442 | 29,843 | 9,599 |
| Deficiency of revenues over expenditures..... | 0 | 6,119 | 6,119 |
| Fund balance, January 1..... | 0 | 0 | 0 |
| Fund balance, December 31..... | \$0 | \$6,119 | \$6,119 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$110,000 | \$73,104 | (\$36,896) |
| Miscellaneous revenue..... | 26,991 | 22,291 | (4,700) |
| Total revenues..... | 136,991 | 95,395 | (41,596) |
| Expenditures: | | | |
| Current: | | | |
| Personal services..... | 109,500 | 80,662 | 28,838 |
| Materials and supplies..... | 5,000 | 2,372 | 2,628 |
| Charges and services..... | 23,000 | 4,521 | 18,479 |
| Capital outlay..... | 2,500 | 0 | 2,500 |
| Total expenditures..... | 140,000 | 87,555 | 52,445 |
| Deficiency of revenues over expenditures..... | (3,009) | 7,840 | 10,849 |
| Fund balance, January 1..... | 3,010 | 3,010 | 0 |
| Fund balance, December 31..... | \$1 | \$10,850 | \$10,849 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 911 EMERGENCY EQUIPMENT SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|---------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$18,867 | \$0 | (\$18,867) |
| Charges for Services..... | 19,125 | 35,541 | 16,416 |
| Total revenues..... | 37,992 | 35,541 | (2,451) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 56,906 | 56,138 | 768 |
| Total expenditures..... | 56,906 | 56,138 | 768 |
| Deficiency of revenues over expenditures..... | (18,914) | (20,597) | (1,683) |
| Fund balance, January 1..... | 21,391 | 21,391 | 0 |
| Fund balance, December 31..... | \$2,477 | \$794 | (\$1,683) |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$364,000 | \$143,327 | (\$220,673) |
| Total revenues..... | 364,000 | 143,327 | (220,673) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 411,298 | 135,516 | 275,782 |
| Total expenditures..... | 411,298 | 135,516 | 275,782 |
| Excess (deficiency) of revenues over (under) expenditures..... | (47,298) | 7,811 | 55,109 |
| Fund balance, January 1..... | 137,960 | 137,960 | 0 |
| Prior year encumbrances appropriated..... | 47,298 | 47,298 | 0 |
| Fund balance, December 31..... | \$137,960 | \$193,069 | \$55,109 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 SENIOR SERVICES CENTER SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------------|---|
| Revenues: | | | |
| Taxes..... | \$301,100 | \$298,612 | (\$2,488) |
| Intergovernmental revenue..... | 30,500 | 31,396 | 896 |
| Total revenues..... | 331,600 | 330,008 | (1,592) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 334,694 | 333,102 | 1,592 |
| Total expenditures..... | 334,694 | 333,102 | 1,592 |
| Excess of revenues over expenditures..... | (3,094) | (3,094) | 0 |
| Fund balance, January 1..... | 3,094 | 3,094 | 0 |
| Fund balance, December 31..... | \$0 | \$0 | \$0 |

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

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|----------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$399,155 | \$250,600 | (\$148,555) |
| Miscellaneous revenue..... | \$0 | \$5,987 | \$5,987 |
| Total revenues..... | 399,155 | 256,587 | (142,568) |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 399,155 | 298,228 | 100,927 |
| Total expenditures..... | 399,155 | 298,228 | 100,927 |
| Excess (deficiency) of revenues over (under) expenditures..... | 0 | (41,641) | (41,641) |
| Fund balance, January 1..... | 71,832 | 71,832 | 0 |
| Fund balance, December 31..... | \$71,832 | \$30,191 | (\$41,641) |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 LOCAL EMERGENCY PLANNING
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$18,500 | \$22,825 | \$4,325 |
| Total revenues..... | 18,500 | 22,825 | 4,325 |
| Expenditures: | | | |
| Current: | | | |
| Charges and services..... | 25,000 | 16,114 | 8,886 |
| Total expenditures..... | 25,000 | 16,114 | 8,886 |
| Deficiency of revenues over expenditures..... | (6,500) | 6,711 | 13,211 |
| Fund balance, January 1..... | 26,115 | 26,115 | 0 |
| Fund balance, December 31..... | \$19,615 | \$32,826 | \$13,211 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 EMA HAZMAT SPECIAL REVENUE FUND
 YEAR ENDED DECMEBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|-----------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$16,586 | \$16,586 | \$0 |
| Miscellaneous revenue..... | 3,414 | 87 | (3,327) |
| Total revenues..... | 20,000 | 16,673 | (3,327) |
| Expenditures: | | | |
| Current: | | | |
| Materials and supplies..... | 10,000 | 2,884 | 7,116 |
| Capital outlay..... | 20,000 | 480 | 19,520 |
| Total expenditures..... | 30,000 | 3,364 | 26,636 |
| Excess (deficiency) of revenues over (under) expenditures..... | (10,000) | 13,309 | 23,309 |
| Fund balance, January 1..... | 39,321 | 39,321 | 0 |
| Fund balance, December 31..... | \$29,321 | \$52,630 | \$23,309 |

**HURON COUNTY, OHIO
DEBT SERVICE FUND
DECEMBER 31, 2002**

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

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

County Bond Retirement – To account for debt service payments related to the improvements of the County Fairgrounds, renovation of the old county jail and the demolition of the old Human Services Building.

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

HURON COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL DEBT SERVICE FUNDS
 DECEMBER 31, 2002

| | Human Services Bond Retirement | County Bond Retirement | Jail Bond Retirement | Total |
|---|--------------------------------------|------------------------------|-------------------------|----------------|
| Assets: | | | | |
| Pooled cash and investments..... | \$0 | \$4,922 | \$0 | \$4,922 |
| Total assets..... | \$0 | \$4,922 | \$0 | \$4,922 |
| Liabilities: | | | | |
| Fund Balances: | | | | |
| Reserved- | | | | |
| Reserved for debt service..... | 0 | 4,922 | 0 | 4,922 |
| Total fund balance | 0 | 4,922 | 0 | 4,922 |
| Total liabilities and fund balances..... | \$0 | \$4,922 | \$0 | \$4,922 |

HURON COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 ALL DEBT SERVICE FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Human Services Bond Retirement | County Bond Retirement | Jail Bond Retirement | Total |
|--|--------------------------------------|------------------------------|-------------------------|------------------|
| Revenues: | | | | |
| Intergovernmental revenue..... | \$349,403 | \$0 | \$0 | \$349,403 |
| Investment income..... | \$0 | \$4,922 | \$0 | 4,922 |
| Total revenue..... | 349,403 | 4,922 | 0 | 354,325 |
| Expenditures: | | | | |
| Principal retirement..... | 105,000 | 0 | 190,000 | 295,000 |
| Interest and fiscal charges..... | 514,403 | 0 | 213,688 | 728,091 |
| Total expenditures..... | 619,403 | 0 | 403,688 | 1,023,091 |
| Excess (deficiency) of revenues over (under) expenditures..... | (270,000) | 4,922 | (403,688) | (668,766) |
| Other financing (uses)..... | | | | |
| Proceeds of refunding bonds | 1,965,000 | 0 | 0 | 1,965,000 |
| Payment to currently refund bonds | (1,695,000) | 0 | 0 | (1,695,000) |
| Operating transfers in..... | 0 | 0 | 403,688 | 403,688 |
| Total other sources..... | 270,000 | 0 | 403,688 | 673,688 |
| Excess of revenues and other financing sources over expenditures and other uses..... | 0 | 4,922 | 0 | 4,922 |
| Fund balance, January 1..... | 0 | 0 | 0 | 0 |
| Fund balance, December 31..... | \$0 | \$4,922 | \$0 | \$4,922 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 HUMAN SERVICES BOND RETIREMENT
 DEBT SERVICE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$349,403 | \$349,403 | \$0 |
| Total revenue..... | 349,403 | 349,403 | 0 |
| Expenditures: | | | |
| Debt service: | | | |
| Principal retirement..... | 105,000 | 105,000 | 0 |
| Interest and fiscal charges..... | 244,403 | 244,403 | 0 |
| Total expenditures..... | 349,403 | 349,403 | 0 |
| Excess of revenues over expenditures..... | 0 | 0 | 0 |
| Fund balance, January 1..... | 0 | 0 | 0 |
| Fund balance, December 31..... | \$0 | \$0 | \$0 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 COUNTY BOND RETIREMENT
 DEBT SERVICE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|---------|---|
| Revenues: | | | |
| Investment revenue..... | \$0 | \$4,922 | \$4,922 |
| Total revenue..... | 0 | 4,922 | 4,922 |
| Excess of revenues over expenditures..... | 0 | 4,922 | 4,922 |
| Fund balance, January 1..... | 0 | 0 | 0 |
| Fund balance, December 31..... | \$0 | \$4,922 | \$4,922 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 JAIL BOND RETIREMENT
 DEBT SERVICE FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|----------------|---|
| Expenditures: | | | |
| Debt service: | | | |
| Principal retirement..... | 190,000 | 190,000 | 0 |
| Interest and fiscal charges..... | 213,688 | 213,688 | 0 |
| Total expenditures..... | 403,688 | 403,688 | 0 |
| Excess (Deficiency) of revenues over (under) expenditures..... | (403,688) | (403,688) | 0 |
| Other financing sources (uses)..... | | | |
| Transfers in..... | 403,688 | 403,688 | 0 |
| Total other financing sources (uses) | 403,688 | 403,688 | 0 |
| Fund balance, January 1..... | 0 | 0 | 0 |
| Fund balance, December 31..... | \$0 | \$0 | \$0 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 ALL DEBT SERVICE FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | 349,403 | 349,403 | 0 |
| Investment revenue..... | 0 | 4,922 | 4,922 |
| Total revenue..... | 349,403 | 354,325 | 4,922 |
| Expenditures: | | | |
| Debt service: | | | |
| Principal retirement..... | 295,000 | 295,000 | 0 |
| Interest and fiscal charges..... | 458,091 | 458,091 | 0 |
| Total expenditures..... | 753,091 | 753,091 | 0 |
| Excess (Deficiency) of revenues over (under) expenditures..... | (403,688) | (398,766) | 4,922 |
| Other financing sources (uses): | | | |
| Transfers in..... | 403,688 | 403,688 | 0 |
| Total other financing sources (uses) | 403,688 | 403,688 | 0 |
| Excess of revenues and other financing sources over expenditures and other uses..... | 0 | 4,922 | (4,922) |
| Fund balance, January 1..... | 0 | 0 | 0 |
| Fund balance, December 31..... | \$0 | \$4,922 | (\$4,922) |

**HURON COUNTY, OHIO
CAPITAL PROJECTS FUNDS
DECEMBER 31, 2002**

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

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

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

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

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.

HURON COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2002

| | Section Line 30 Overpass | MRDD Construction | Permanent Improvement | County Capital Project | New Voting Equipment | Total |
|---|-----------------------------|----------------------|--------------------------|---------------------------|-------------------------|--------------------|
| Assets: | | | | | | |
| Pooled cash and investments..... | \$3,151 | \$59,784 | \$163,951 | \$950,000 | \$5,505 | \$1,182,391 |
| Accrued interest receivable..... | 0 | 0 | 0 | 436 | 0 | \$436 |
| Total assets..... | \$3,151 | \$59,784 | \$163,951 | \$950,436 | \$5,505 | \$1,182,827 |
| Liabilities: | | | | | | |
| Accounts payable..... | \$0 | \$22,913 | \$3,067 | \$0 | \$0 | \$25,980 |
| Total liabilities..... | 0 | 22,913 | 3,067 | 0 | 0 | 25,980 |
| Fund Balances: | | | | | | |
| Reserved- | | | | | | |
| Reserved for encumbrances..... | 3,000 | 50,000 | 0 | 0 | 0 | 53,000 |
| Unreserved- | | | | | | |
| Undesignated | 151 | (13,129) | 160,884 | 950,436 | 5,505 | 1,103,847 |
| Total fund balances | 3,151 | 36,871 | 160,884 | 950,436 | 5,505 | 1,156,847 |
| Total liabilities and fund balances..... | \$3,151 | \$59,784 | \$163,951 | \$950,436 | \$5,505 | \$1,182,827 |

HURON COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 ALL CAPITAL PROJECTS FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Section Line 30 Overpass | MRDD Construction | Permanent Improvement | County Capital Project | New Voting Equipment | Total |
|---|-----------------------------|----------------------|--------------------------|---------------------------|-------------------------|--------------------|
| Revenues: | | | | | | |
| Charges for services..... | 0 | 0 | \$1,688 | \$0 | \$0 | \$1,688 |
| Intergovernmental revenue..... | 0 | 20,000 | 0 | 0 | 0 | 20,000 |
| Investment revenue..... | 0 | 0 | 0 | 436 | 0 | 436 |
| Miscellaneous revenue..... | 0 | 0 | 2,700 | 0 | 0 | 2,700 |
| Total revenue..... | 0 | 20,000 | 4,388 | 436 | 0 | 24,824 |
| Expenditures: | | | | | | |
| Capital outlay..... | 26,170 | 29,413 | 245,119 | 0 | 0 | 300,702 |
| Interest and fiscal charges..... | 0 | 0 | 0 | 50,000 | 0 | 50,000 |
| Total expenditures..... | 26,170 | 29,413 | 245,119 | 50,000 | 0 | 350,702 |
| Excess (deficiency) of revenues over (under) expenditures..... | (26,170) | (9,413) | (240,731) | (49,564) | 0 | (325,878) |
| Proceeds of bonds..... | 0 | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses..... | (26,170) | (9,413) | (240,731) | 950,436 | 0 | 674,122 |
| Fund balance, January 1..... | 29,321 | 46,284 | 401,615 | 0 | 5,505 | 482,725 |
| Fund balance, December 31..... | \$3,151 | \$36,871 | \$160,884 | \$950,436 | \$5,505 | \$1,156,847 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 SECTION LINE 30 OVERPASS
 CAPITAL PROJECT FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------|---|
| Expenditures: | | | |
| Capital outlay..... | 73,709 | 73,558 | 151 |
| Total expenditures..... | 73,709 | 73,558 | 151 |
| Deficiency of revenues over expenditures..... | (73,709) | (73,558) | 151 |
| Fund balance, January 1..... | 29,794 | 29,794 | 0 |
| Prior year encumbrances appropriated..... | 43,915 | 43,915 | 0 |
| Fund balance, December 31..... | \$0 | \$151 | \$151 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 MRDD CONSTRUCTION
 CAPITAL PROJECT FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------|---|
| <hr/> | | | |
| Revenue: | | | |
| Intergovernmental revenue..... | \$40,000 | \$20,000 | (\$20,000) |
| <hr/> | | | |
| Total revenue..... | 40,000 | 20,000 | (20,000) |
| <hr/> | | | |
| Expenditures: | | | |
| Capital outlay..... | 60,000 | 56,500 | 3,500 |
| <hr/> | | | |
| Total expenditures..... | 60,000 | 56,500 | 3,500 |
| <hr/> | | | |
| Deficiency of revenues over expenditures..... | (20,000) | (36,500) | (16,500) |
| <hr/> | | | |
| Fund balance, January 1..... | 46,284 | 46,284 | 0 |
| <hr/> | | | |
| Fund balance, December 31..... | \$26,284 | \$9,784 | (\$16,500) |
| <hr/> <hr/> | | | |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 PERMANENT IMPROVEMENT
 CAPITAL PROJECT FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|------------------|---|
| Revenue: | | | |
| Charges for services..... | \$0 | \$1,688 | \$1,688 |
| Miscellaneous..... | 0 | 2,700 | 2,700 |
| Total revenue..... | 0 | 4,388 | 4,388 |
| Expenditures: | | | |
| Capital outlay..... | 401,615 | 242,052 | 159,563 |
| Total expenditures..... | 401,615 | 242,052 | 159,563 |
| Excess (Deficiency) of revenues over (under) expenditures..... | (401,615) | (237,664) | 163,951 |
| Excess (deficiency) of revenues and other financing sources over expenditures and other uses..... | (401,615) | (237,664) | 163,951 |
| Fund balance, January 1..... | 401,615 | 401,615 | 0 |
| Fund balance, December 31..... | \$0 | \$163,951 | \$163,951 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 COUNTY CAPITAL PROJECTS
 CAPITAL PROJECT FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|-----------|---|
| Other financing sources: | | | |
| Bond proceeds, net..... | 0 | 950,000 | 950,000 |
| Total other financing sources..... | 0 | 950,000 | 950,000 |
| Excess (deficiency) of revenues and other financing sources over expenditures and other uses..... | 0 | 950,000 | 950,000 |
| Fund balance, January 1..... | 0 | 0 | 0 |
| Fund balance, December 31..... | \$0 | \$950,000 | \$950,000 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 NEW VOTING EQUIPMENT
 CAPITAL PROJECT FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|---------|---|
| Revenue: | | | |
| Intergovernmental revenue..... | \$25,000 | \$0 | (\$25,000) |
| Total revenue..... | 25,000 | 0 | (25,000) |
| Excess (deficiency) of revenues over (under) expenditures..... | 25,000 | 0 | (25,000) |
| Excess (deficiency) of revenues and other financing sources over expendi- tures and other uses..... | 25,000 | 0 | (25,000) |
| Fund balance, January 1..... | 5,505 | 5,505 | 0 |
| Fund balance, December 31..... | \$30,505 | \$5,505 | (\$25,000) |

HURON COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 ALL CAPITAL PROJECT FUNDS
 CAPITAL PROJECT FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------|-------------|--|
| Revenue: | | | |
| Charges for services..... | \$0 | \$1,688 | \$1,688 |
| Intergovernmental revenue..... | 65,000 | 20,000 | (45,000) |
| Miscellaneous revenue..... | 0 | 2,700 | 2,700 |
| | 65,000 | 24,388 | (40,612) |
| Expenditures: | | | |
| Capital outlay..... | 535,324 | 372,110 | 163,214 |
| Total expenditures..... | 535,324 | 372,110 | 163,214 |
| Excess (Deficiency) of revenues over (under) expenditures..... | (470,324) | (347,722) | 122,602 |
| Other financing sources: | | | |
| Bond proceeds, net..... | 0 | 950,000 | 950,000 |
| Total other financing sources..... | 0 | 950,000 | 950,000 |
| Deficiency of revenues and other financ- ing sources over expenditures and other uses..... | (470,324) | 602,278 | 1,072,602 |
| Fund balance, January 1..... | 483,198 | 483,198 | 0 |
| Prior year encumbrances appropriated... | 43,915 | 43,915 | 0 |
| Fund balance, December 31..... | \$56,789 | \$1,129,391 | \$1,072,602 |

**HURON COUNTY, OHIO
FIDUCIARY FUNDS
DECEMBER 31, 2002**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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 BALANCE SHEET
 ALL FIDUCIARY FUND TYPES
 DECEMBER 31, 2002

Expendable Trust Funds

| | Early Interv. Coll. | MRDD Trust | Harter Trust | Children's Trust | Commissary Rotary Trust | Canine Trust | Unclaimed Money | Total Agency Funds | Total |
|--|---------------------------|-----------------|-----------------|---------------------|-------------------------------|-----------------|--------------------|--------------------------|---------------------|
| Assets: | | | | | | | | | |
| Pooled cash and investments..... | \$1,082 | \$19,442 | \$4,205 | \$6,590 | \$106,085 | \$1,013 | 38,321 | \$2,939,274 | \$3,116,012 |
| Segregated Cash..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 469,730 | 469,730 |
| Taxes receivable..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41,415,346 | 41,415,346 |
| Accounts receivable..... | 0 | 1,100 | 0 | 0 | 135 | 0 | 3,900 | 1,337,208 | 1,342,343 |
| Total assets..... | \$1,082 | \$20,542 | \$4,205 | \$6,590 | \$106,220 | \$1,013 | \$42,221 | \$46,161,558 | \$46,343,431 |
| Liabilities: | | | | | | | | | |
| Accounts payable..... | \$502 | \$0 | \$0 | \$1,054 | \$286 | \$0 | \$0 | \$0 | \$1,842 |
| Due to other governments..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41,415,346 | 41,415,346 |
| Unapportioned monies..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,082,986 | 2,082,986 |
| Amounts due to others..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,562,356 | 2,562,356 |
| Payroll withholding..... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100,870 | 100,870 |
| Total liabilities..... | 502 | 0 | 0 | 1,054 | 286 | 0 | 0 | 46,161,558 | 46,163,400 |
| Fund Balances: | | | | | | | | | |
| Reserved for encumbrances..... | 355 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,355 |
| Unreserved- Undesignated..... | 225 | 19,542 | 4,205 | 5,536 | 105,934 | 1,013 | 42,221 | 0 | 178,676 |
| Total fund balances..... | 580 | 20,542 | 4,205 | 5,536 | 105,934 | 1,013 | 42,221 | 0 | 180,031 |
| Total liabilities and fund balances.... | \$1,082 | \$20,542 | \$4,205 | \$6,590 | \$106,220 | \$1,013 | \$42,221 | \$46,161,558 | \$46,343,431 |

HURON COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL EXPENDABLE TRUST FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Early Interv. Coll. | MRDD Trust | Harter Trust | Children's Trust | Commissary Rotary Trust | Canine Trust | Unclaimed Money | Total |
|---|---------------------------|---------------|-----------------|---------------------|-------------------------------|-----------------|--------------------|-----------|
| Revenues: | | | | | | | | |
| Intergovernmental revenue..... | \$8,421 | \$0 | \$0 | \$13,984 | \$0 | \$0 | \$0 | \$22,405 |
| Investment income..... | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 40 |
| Miscellaneous revenue..... | 18,458 | 7,925 | 3,750 | 0 | 41,766 | 0 | 22,333 | 94,232 |
| | 26,919 | 7,925 | 3,750 | 13,984 | 41,766 | 0 | 22,333 | 116,677 |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| Human services..... | 26,765 | 17,844 | 2,335 | 16,452 | 0 | 0 | 0 | 63,396 |
| Miscellaneous..... | 0 | 0 | 0 | 0 | 45,107 | 1,314 | 3,275 | 49,696 |
| Total expenditures..... | 26,765 | 17,844 | 2,335 | 16,452 | 45,107 | 1,314 | 3,275 | 113,092 |
| Excess (deficiency) of revenues over (under) expenditures..... | 154 | (9,919) | 1,415 | (2,468) | (3,341) | (1,314) | 19,058 | 3,585 |
| Fund balance, January 1..... | 426 | 30,461 | 2,790 | 8,004 | 109,275 | 2,327 | 23,163 | 176,446 |
| Fund balance, December 31..... | \$580 | \$20,542 | \$4,205 | \$5,536 | \$105,934 | \$1,013 | \$42,221 | \$180,031 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 EARLY INTERVENTION COLLABORATIVE
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$5,770 | \$8,421 | \$2,651 |
| Investment earnings..... | 50 | 40 | (10) |
| Miscellaneous revenue..... | 21,200 | 18,702 | (2,498) |
| Total revenues..... | \$27,020 | \$27,163 | \$143 |
| Expenditures: | | | |
| Current: | | | |
| Miscellaneous..... | \$28,670 | \$28,670 | 0 |
| Total expenditures..... | 28,670 | 28,670 | 0 |
| Deficiency of revenues over expenditures..... | (1,650) | (1,507) | 143 |
| Fund balance, January 1..... | 1,815 | 1,815 | 0 |
| Fund balance, December 31..... | \$165 | \$308 | \$143 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 MRDD TRUST
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|-----------------|---|
| Revenues: | | | |
| Miscellaneous revenue..... | \$18,000 | \$6,825 | (\$11,175) |
| Total revenues..... | 18,000 | 6,825 | (11,175) |
| Expenditures: | | | |
| Current: | | | |
| Miscellaneous..... | 24,000 | 22,937 | 1,063 |
| Total expenditures..... | 24,000 | 22,937 | 1,063 |
| Excess (deficiency) of revenues over (under) expenditures..... | (6,000) | (16,112) | (10,112) |
| Fund balance, January 1..... | 34,554 | 34,554 | 0 |
| Fund balance, December 31..... | \$28,554 | \$18,442 | (\$10,112) |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 HARTER TRUST
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|--------------|---|
| Revenues: | | | |
| Miscellaneous revenue..... | \$1,442 | \$3,750 | \$2,308 |
| Total revenues..... | 1,442 | 3,750 | 2,308 |
| Expenditures: | | | |
| Current: | | | |
| Miscellaneous..... | 5,000 | 3,103 | 1,897 |
| Total expenditures..... | 5,000 | 3,103 | 1,897 |
| Excess (deficiency) of revenues over (under) expenditures..... | (3,558) | 647 | 4,205 |
| Fund balance, January 1..... | 3,558 | 3,558 | 0 |
| Fund balance, December 31..... | \$0 | \$4,205 | \$4,205 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 CHILDREN'S TRUST
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|----------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$11,869 | \$13,984 | \$2,115 |
| Miscellaneous revenue..... | 0 | 0 | 0 |
| Total revenues..... | 11,869 | 13,984 | 2,115 |
| Expenditures: | | | |
| Current: | | | |
| Materials and supplies..... | 200 | 0 | 200 |
| Miscellaneous..... | 19,673 | 15,398 | 4,275 |
| Total expenditures..... | 19,873 | 15,398 | 4,475 |
| Excess (deficiency) of revenues over (under) expenditures..... | (8,004) | (1,414) | 6,590 |
| Fund balance, January 1..... | 8,004 | 8,004 | 0 |
| Fund balance, December 31..... | \$0 | \$6,590 | \$6,590 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 COMMISSARY ROTARY TRUST
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|------------------|---|
| Revenues: | | | |
| Miscellaneous revenue..... | \$33,587 | \$44,750 | \$11,163 |
| Total revenues..... | 33,587 | 44,750 | 11,163 |
| Expenditures: | | | |
| Current: | | | |
| Miscellaneous..... | 140,000 | 45,078 | 94,922 |
| Total expenditures..... | 140,000 | 45,078 | 94,922 |
| Excess (deficiency) of revenues over (under) expenditures..... | (106,413) | (328) | 106,085 |
| Fund balance, January 1..... | 106,413 | 106,413 | 0 |
| Fund balance, December 31..... | \$0 | \$106,085 | \$106,085 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 CANINE TRUST
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|--------------|---|
| Revenues: | | | |
| Miscellaneous revenue..... | \$2,173 | \$0 | (\$2,173) |
| Total revenues..... | 2,173 | 0 | (2,173) |
| Expenditures: | | | |
| Current: | | | |
| Miscellaneous..... | 4,500 | 1,314 | 3,186 |
| Total expenditures..... | 4,500 | 1,314 | 3,186 |
| Deficiency of revenues over expenditures..... | (2,327) | (1,314) | 1,013 |
| Fund balance, January 1..... | 2,327 | 2,327 | 0 |
| Fund balance, December 31..... | \$0 | \$1,013 | \$1,013 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGEARY BASIS)
 UNCLAIMED MONEY
 EXPENDABLE TRUST FUND
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------------|---|
| Revenues: | | | |
| Miscellaneous revenue..... | \$2,500 | \$18,433 | \$15,933 |
| Total revenues..... | 2,500 | 18,433 | 15,933 |
| Expenditures: | | | |
| Current: | | | |
| Miscellaneous..... | 25,663 | 3,275 | 22,388 |
| Total expenditures..... | 25,663 | 3,275 | 22,388 |
| Deficiency of revenues over expenditures..... | (23,163) | 15,158 | 38,321 |
| Fund balance, January 1..... | 23,163 | 23,163 | 0 |
| Fund balance, December 31..... | \$0 | \$38,321 | \$38,321 |

HURON COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
 (NON-GAAP BUDGETARY BASIS)
 ALL EXPENDABLE TRUST FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental revenue..... | \$17,639 | \$22,405 | \$4,766 |
| Investment revenue..... | 50 | 40 | (10) |
| Miscellaneous revenue..... | 78,902 | 92,460 | 13,558 |
| Total revenues..... | 96,591 | 114,905 | 18,314 |
| Expenditures: | | | |
| Current: | | | |
| Materials and supplies..... | 200 | 0 | 200 |
| Miscellaneous..... | 247,506 | 119,775 | 127,731 |
| Total expenditures..... | 247,706 | 119,775 | 127,931 |
| Excess (deficiency) of revenues over (under) expenditures..... | (151,115) | (4,870) | 146,245 |
| Fund balance, January 1..... | 179,834 | 179,834 | 0 |
| Fund balance, December 31..... | \$28,719 | \$174,964 | \$146,245 |

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Beginning Balance January 1, 2002 | Additions | Deductions | Ending Balance December 31, 2002 |
|-------------------------------------|---|---------------------|---------------------|--|
| UNDIVIDED TAXES: | | | | |
| REAL ESTATE TAX | | | | |
| Assets: | | | | |
| Taxes receivable..... | \$30,235,236 | \$31,081,261 | \$30,235,236 | \$31,081,261 |
| Pooled cash and cash equivalents... | 1,071,129 | 28,656,655 | 28,708,512 | 1,019,272 |
| | <u>\$31,306,365</u> | <u>\$59,737,916</u> | <u>\$58,943,748</u> | <u>\$32,100,533</u> |
| Liabilities: | | | | |
| Due to other governments..... | \$30,235,236 | \$31,081,261 | \$30,235,236 | \$31,081,261 |
| Unapportioned monies..... | 1,071,129 | 28,656,655 | 28,708,512 | 1,019,272 |
| | <u>\$31,306,365</u> | <u>\$59,737,916</u> | <u>\$58,943,748</u> | <u>\$32,100,533</u> |
| TANGIBLE PROPERTY TAX | | | | |
| Assets: | | | | |
| Taxes receivable..... | \$9,586,342 | \$9,631,647 | \$9,586,342 | \$9,631,647 |
| Pooled cash and cash equivalents... | 145,723 | 9,124,407 | 8,827,104 | 443,026 |
| | <u>\$9,732,065</u> | <u>\$18,756,054</u> | <u>\$18,413,446</u> | <u>\$10,074,673</u> |
| Liabilities: | | | | |
| Due to other governments..... | \$9,586,342 | \$9,631,647 | \$9,586,342 | \$9,631,647 |
| Unapportioned monies..... | 145,723 | 9,124,407 | 8,827,104 | 443,026 |
| | <u>\$9,732,065</u> | <u>\$18,756,054</u> | <u>\$18,413,446</u> | <u>\$10,074,673</u> |
| TOWNSHIP GASOLINE TAX | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$953,784 | \$953,784 | \$0 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$0 | \$953,784 | \$953,784 | \$0 |
| ESTATE TAX | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$451,484 | \$697,890 | \$921,540 | \$227,834 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$451,484 | \$697,890 | \$921,540 | \$227,834 |

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Beginning Balance January 1, 2002 | Additions | Deductions | Ending Balance December 31, 2002 |
|-------------------------------------|---|-------------|-------------|--|
| MOBILE HOME TAX | | | | |
| Assets: | | | | |
| Taxes receivable..... | \$674,873 | \$702,438 | \$674,873 | \$702,438 |
| Pooled cash and cash equivalents... | 56,755 | 384,420 | 387,466 | 53,709 |
| | \$731,628 | \$1,086,858 | \$1,062,339 | \$756,147 |
| Liabilities: | | | | |
| Due to other governments..... | \$674,873 | \$702,438 | \$674,873 | \$702,438 |
| Unapportioned monies..... | 56,755 | 384,420 | 387,466 | 53,709 |
| | \$731,628 | \$1,086,858 | \$1,062,339 | \$756,147 |
| MOTOR VEHICLE LICENSE TAX | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$378,626 | \$378,626 | \$0 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$0 | \$378,626 | \$378,626 | \$0 |
| CIGARETTE TAX | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$45 | \$3,278 | \$3,300 | \$23 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$45 | \$3,278 | \$3,300 | \$23 |
| LOCAL GOVERNMENT TAX | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$365,827 | \$2,685,763 | \$2,944,236 | \$107,354 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$365,827 | \$2,685,763 | \$2,944,236 | \$107,354 |
| REVENUE ASSISTANCE TAX | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$65,641 | \$515,164 | \$499,310 | \$81,495 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$65,641 | \$515,164 | \$499,310 | \$81,495 |

-CONTINUED

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Beginning Balance January 1, 2002 | Additions | Deductions | Ending Balance December 31, 2002 |
|-----------------------------|---|-------------|-------------|--|
| CLERK OF COURTS | | | | |
| Assets: | | | | |
| Segregated Cash..... | \$317,678 | \$7,808,980 | \$7,719,038 | \$407,620 |
| Liabilities: | | | | |
| Amounts due to others..... | \$317,678 | \$7,808,980 | \$7,719,038 | \$407,620 |
| JUVENILE COURT | | | | |
| Assets: | | | | |
| Segregated Cash..... | \$5,572 | \$175,437 | \$175,438 | \$5,571 |
| Liabilities: | | | | |
| Amounts due to others..... | \$5,572 | \$175,437 | \$175,438 | \$5,571 |
| PROBATE COURT | | | | |
| Assets: | | | | |
| Segregated Cash..... | \$25,806 | \$80,774 | \$81,932 | \$24,648 |
| Liabilities: | | | | |
| Amounts due to others..... | \$25,806 | \$80,774 | \$81,932 | \$24,648 |
| SHERIFF - GENERAL | | | | |
| Assets: | | | | |
| Segregated Cash..... | \$150 | \$2,017,168 | \$2,017,318 | \$0 |
| Liabilities: | | | | |
| Amounts due to others..... | \$150 | \$2,017,168 | \$2,017,318 | \$0 |
| SHERIFF - COMMISSARY | | | | |
| Assets: | | | | |
| Segregated Cash..... | \$4,011 | \$84,945 | \$81,614 | \$7,342 |
| Liabilities: | | | | |
| Amounts due to others..... | \$4,011 | \$84,945 | \$81,614 | \$7,342 |

-CONTINUED

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Beginning Balance January 1, 2002 | Additions | Deductions | Ending Balance December 31, 2002 |
|-------------------------------------|---|--------------------|--------------------|--|
| CHILD SUPPORT ENFORCEMENT | | | | |
| Assets: | | | | |
| Accounts receivable..... | \$1,156,246 | \$1,337,208 | \$1,156,246 | \$1,337,208 |
| Segregated Cash..... | 391,609 | 281,832 | 666,865 | 6,576 |
| | <u>\$1,547,855</u> | <u>\$1,619,040</u> | <u>\$1,823,111</u> | <u>\$1,343,784</u> |
| Liabilities: | | | | |
| Amounts due to others..... | \$1,547,855 | \$1,619,040 | \$1,823,111 | \$1,343,784 |
| HEALTH DEPARTMENT | | | | |
| Assets: | | | | |
| Pooled cash and investments..... | \$516,052 | \$2,361,823 | \$2,277,609 | \$600,266 |
| Liabilities: | | | | |
| Amounts due to others..... | \$516,052 | \$2,361,823 | \$2,277,609 | \$600,266 |
| SOIL & WATER FUND | | | | |
| Assets: | | | | |
| Pooled Cash & Cash Equivalents..... | \$41,875 | \$333,720 | \$336,880 | \$38,715 |
| Liabilities: | | | | |
| Amounts due to others..... | \$41,875 | \$333,720 | \$336,880 | \$38,715 |
| LAW LIBRARY | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$96,501 | \$88,781 | \$7,720 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$0 | \$96,501 | \$88,781 | \$7,720 |
| ESCROW ACCOUNT | | | | |
| Assets: | | | | |
| Pooled Cash & Cash Equivalents..... | \$31,662 | \$13,313 | \$14,509 | \$30,466 |
| Liabilities: | | | | |
| Amounts due to others..... | \$31,662 | \$13,313 | \$14,509 | \$30,466 |

-CONTINUED

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Beginning Balance January 1, 2002 | Additions | Deductions | Ending Balance December 31, 2002 |
|-------------------------------------|---|-----------|------------|--|
| STATE OF OHIO | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$244,695 | \$244,695 | \$0 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$0 | \$244,695 | \$244,695 | \$0 |
| TOWNSHIP ROAD MILEAGE | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$194,077 | \$194,077 | \$0 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$0 | \$194,077 | \$194,077 | \$0 |
| TOWNSHIP PERMISSIVE TAX | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$109,134 | \$109,134 | \$0 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$0 | \$109,134 | \$109,134 | \$0 |
| OHIO ELECTIONS COMMISSION | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$285 | \$285 | \$0 |
| Liabilities: | | | | |
| Amounts due to others..... | \$0 | \$285 | \$285 | \$0 |
| BMV | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$13,648 | \$220,343 | \$209,266 | \$24,725 |
| Segregated cash..... | \$0 | \$4,369 | \$0 | \$4,369 |
| Liabilities: | | | | |
| Amounts due to others..... | \$13,648 | \$220,343 | \$209,266 | \$24,725 |
| Unapportioned monies..... | \$0 | \$4,369 | \$0 | \$4,369 |
| SHERIFF'S LAW ENFORCEMENT | | | | |
| Assets: | | | | |
| Segregated cash..... | \$9,053 | \$19,953 | \$21,116 | \$7,890 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$9,053 | \$19,953 | \$21,116 | \$7,890 |

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Beginning Balance January 1, 2002 | Additions | Deductions | Ending Balance December 31, 2002 |
|---------------------------------------|---|-------------|-------------|--|
| LIBRARIES | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$2,199,833 | \$2,199,833 | \$0 |
| Liabilities: | | | | |
| Unapportioned Monies..... | \$0 | \$2,199,833 | \$2,199,833 | \$0 |
| PERS | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$88,946 | \$1,069,860 | \$1,110,960 | \$47,846 |
| Liabilities: | | | | |
| Payroll withholding..... | \$88,946 | \$1,069,860 | \$1,110,960 | \$47,846 |
| STRS | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$14,070 | \$14,070 | \$0 |
| Liabilities: | | | | |
| Payroll withholding..... | \$0 | \$14,070 | \$14,070 | \$0 |
| HURON COUNTY PARK DISTRICT | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$40,139 | \$54,528 | \$77,468 | \$17,199 |
| Liabilities: | | | | |
| Amounts due to others..... | \$40,139 | \$54,528 | \$77,468 | \$17,199 |
| HURON COUNTY AIRPORT AUTHORITY | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$14,454 | \$142,145 | \$127,277 | \$29,322 |
| Liabilities: | | | | |
| Amounts due to others..... | \$14,454 | \$142,145 | \$127,277 | \$29,322 |
| BUREAU OF WORKERS COMP | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$124,580 | \$0 | \$124,580 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$0 | \$124,580 | \$0 | \$124,580 |

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Beginning Balance January 1, 2002 | Additions | Deductions | Ending Balance December 31, 2002 |
|-------------------------------------|---|-----------|------------|--|
| MISCELLANEOUS PAYROLL | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$538 | \$189,304 | \$189,144 | \$698 |
| Liabilities: | | | | |
| Payroll withholding..... | \$538 | \$189,304 | \$189,144 | \$698 |
| DEFERRED COMPENSATION | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$533 | \$445,658 | \$444,092 | \$2,099 |
| Liabilities: | | | | |
| Payroll withholding..... | \$533 | \$445,658 | \$444,092 | \$2,099 |
| CITY INCOME TAX | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$47,644 | \$208,430 | \$206,006 | \$50,068 |
| Liabilities: | | | | |
| Payroll withholding..... | \$47,644 | \$208,430 | \$206,006 | \$50,068 |
| SCHOOL INCOME TAX | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$5,127 | \$67,248 | \$72,375 | \$0 |
| Liabilities: | | | | |
| Payroll withholding..... | \$5,127 | \$67,248 | \$72,375 | \$0 |
| INSURANCE | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$42,376 | \$42,376 | \$0 |
| Liabilities: | | | | |
| Payroll withholding..... | \$0 | \$42,376 | \$42,376 | \$0 |
| HEALTH INSURANCE PREMIUM | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$167,073 | \$166,914 | \$159 |
| Liabilities: | | | | |
| Payroll withholding..... | \$0 | \$167,073 | \$166,914 | \$159 |

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Beginning Balance January 1, 2002 | Additions | Deductions | Ending Balance December 31, 2002 |
|-------------------------------------|---|-------------|-------------|--|
| PRORATA REAL ESTATE | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$6,074 | \$6,072 | \$2 |
| Liabilities: | | | | |
| Amounts due to others..... | \$0 | \$6,074 | \$6,072 | \$2 |
| HOUSING ESCROW | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$22,782 | \$22,682 | \$100 |
| Liabilities: | | | | |
| Amounts due to others..... | \$0 | \$22,782 | \$22,682 | \$100 |
| AIRPORT ESCROW | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$9,250 | \$20,350 | \$13,106 | \$16,494 |
| Liabilities: | | | | |
| Amounts due to others..... | \$9,250 | \$20,350 | \$13,106 | \$16,494 |
| FEDERAL INCOME TAX | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$1,419,143 | \$1,419,143 | \$0 |
| Liabilities: | | | | |
| Payroll withholding..... | \$0 | \$1,419,143 | \$1,419,143 | \$0 |
| MEDICARE | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$168,450 | \$168,450 | \$0 |
| Liabilities: | | | | |
| Payroll withholding..... | \$0 | \$168,450 | \$168,450 | \$0 |
| STATE INCOME TAX | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$0 | \$405,229 | \$405,229 | \$0 |
| Liabilities: | | | | |
| Payroll withholding..... | \$0 | \$405,229 | \$405,229 | \$0 |

HURON COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002

| | Beginning Balance January 1, 2002 | Additions | Deductions | Ending Balance December 31, 2002 |
|-------------------------------------|---|----------------------|----------------------|--|
| HURON COUNTY TRANSIT | | | | |
| Assets: | | | | |
| Pooled cash and cash equivalents... | \$22,445 | \$233,342 | \$239,685 | \$16,102 |
| Liabilities: | | | | |
| Amounts due to others..... | \$22,445 | \$233,342 | \$239,685 | \$16,102 |
| SHERIFF'S FOJ TRANSPORT | | | | |
| Assets: | | | | |
| Segregated cash..... | \$0 | \$984 | \$0 | \$984 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$0 | \$984 | \$0 | \$984 |
| PROSECUTOR'S FOJ | | | | |
| Assets: | | | | |
| Segregated cash..... | \$0 | \$4,730 | \$0 | \$4,730 |
| Liabilities: | | | | |
| Unapportioned monies..... | \$0 | \$4,730 | \$0 | \$4,730 |
| Assets: | | | | |
| Taxes receivable..... | \$40,496,451 | \$41,415,346 | \$40,496,451 | \$41,415,346 |
| Accounts receivable..... | 1,156,246 | 1,337,208 | 1,156,246 | 1,337,208 |
| Pooled cash and cash equivalents... | 2,988,917 | 53,974,353 | 54,023,996 | 2,939,274 |
| Segregated cash..... | 753,879 | 10,479,172 | 10,763,321 | 469,730 |
| TOTAL ASSETS..... | \$45,395,493 | \$107,206,079 | \$106,440,014 | \$46,161,558 |
| Liabilities: | | | | |
| Due to other governments..... | \$40,496,451 | \$41,415,346 | \$40,496,451 | \$41,415,346 |
| Unapportioned monies..... | 2,165,657 | 46,398,843 | 46,481,514 | 2,082,986 |
| Amounts due to others..... | 2,590,597 | 15,195,049 | 15,223,290 | 2,562,356 |
| Payroll withholding | 142,788 | 4,196,841 | 4,238,759 | 100,870 |
| TOTAL LIABILITIES..... | \$45,395,493 | \$107,206,079 | \$106,440,014 | \$46,161,558 |

**HURON COUNTY, OHIO
GENERAL FIXED ASSETS ACCOUNT GROUP
DECEMBER 31, 2002**

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

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

HURON COUNTY, OHIO
 SCHEDULE OF GENERAL FIXED ASSETS
 BY SOURCE
 DECEMBER 31, 2002

| | |
|--|--------------|
| General Fixed Assets: | |
| Land | \$1,370,253 |
| Buildings, structures and improvements..... | 30,430,762 |
| Furniture, fixtures and equipment..... | 8,851,822 |
| | <hr/> |
| Total general fixed assets..... | \$40,652,837 |
| | <hr/> <hr/> |

| | |
|--|--------------|
| Investment by fund in General Fixed Assets | |
| by source: | |
| Acquired before January 1, 2002... | \$39,185,588 |
| General fund..... | 704,684 |
| Special revenue funds..... | 762,565 |
| | <hr/> |
| | \$40,652,837 |
| | <hr/> <hr/> |

HURON COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
YEAR ENDED DECEMBER 31, 2002

| Function and Activity | Balance at January 1, 2002 | Additions | Deductions | Transfers | Balance at December 31, 2002 |
|----------------------------------|----------------------------------|--------------------|------------------|------------|------------------------------------|
| General government: | | | | | |
| Legislative and executive | | | | | |
| Commissioners | \$104,229 | \$0 | \$0 | \$0 | \$104,229 |
| Data processing | 360,813 | 0 | 0 | 596 | 361,409 |
| Auditor | 224,537 | 5,000 | 19,600 | (596) | 209,341 |
| Treasurer | 39,185 | 8,918 | 16,835 | 0 | 31,268 |
| Prosecutor | 61,125 | 7,650 | 1,870 | 0 | 66,905 |
| Board of elections | 119,667 | 0 | 0 | 0 | 119,667 |
| Recorder | 143,601 | 10,200 | 0 | 0 | 153,801 |
| Judicial | | | | | |
| Common pleas | 59,182 | 20,479 | 1,552 | 0 | 78,109 |
| Juvenile court | 183,043 | 9,235 | 0 | 0 | 192,278 |
| Probate court | 28,115 | 3,000 | 0 | 0 | 31,115 |
| Clerk of courts | 166,734 | 7,901 | 3,821 | 0 | 170,814 |
| Public defender | 4,159 | 0 | 738 | 1,990 | 5,411 |
| Public safety | | | | | |
| Sheriff | 588,622 | 310,853 | 71,446 | 5,998 | 834,027 |
| Emergency management | 239,340 | 0 | 6,500 | 0 | 232,840 |
| Public works | | | | | |
| Engineer | 2,710,810 | 731,833 | 149,240 | (1,990) | 3,291,413 |
| Health | | | | | |
| Collaborative | 6,602 | 0 | 0 | 0 | 6,602 |
| Dog pound | 70,437 | 3,460 | 1,607 | 0 | 72,290 |
| Mental Health | 46,965 | 0 | 5,308 | 0 | 41,657 |
| Victims Assistance/Muny Advocate | 0 | 4,544 | 0 | 0 | 4,544 |
| Human services | | | | | |
| Child support enforcement | 1,398,105 | 109,325 | 64,509 | 0 | 1,442,921 |
| Mental retardation | 1,185,091 | 323,585 | 220,395 | 0 | 1,288,281 |
| Veterans service | 78,658 | 5,787 | 700 | (5,998) | 77,747 |
| Other | | | | | |
| Mechanics garage | 25,428 | 9,725 | 0 | 0 | 35,153 |
| Land, buildings & grounds | 31,341,140 | 459,875 | 0 | 0 | 31,801,015 |
| | <u>\$39,185,588</u> | <u>\$2,031,370</u> | <u>\$564,121</u> | <u>\$0</u> | <u>\$40,652,837</u> |

HURON COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTIONS AND ACTIVITY
DECEMBER 31, 2002

| Function and Activity | Land | Buildings structures and improvements | Furniture fixtures and equipment | Total |
|----------------------------------|--------------------|---|--|---------------------|
| General government: | | | | |
| Legislative and executive | | | | |
| Commissioners/Courthouse | \$380,473 | \$8,142,932 | \$104,229 | \$8,627,634 |
| Data Processing | 0 | 0 | 361,409 | 361,409 |
| Auditor | 0 | 25,647 | 209,341 | 234,988 |
| Treasurer | 0 | 22,007 | 31,268 | 53,275 |
| Prosecutor | 0 | 147,667 | 66,905 | 214,572 |
| Board of elections | 0 | 1,995 | 119,667 | 121,662 |
| Recorder | 0 | 2,755 | 153,801 | 156,556 |
| Judicial | | | | |
| Common pleas | 0 | 9,075 | 78,109 | 87,184 |
| Juvenile court | 0 | 613,845 | 192,278 | 806,123 |
| Probate court | 0 | 0 | 31,115 | 31,115 |
| Clerk of courts | 0 | 148,123 | 170,814 | 318,937 |
| Public Defender | 0 | 3,661 | 5,411 | 9,072 |
| Public safety | | | | |
| Sheriff | 0 | 8,901,643 | 834,027 | 9,735,670 |
| Emergency Management | 0 | 255,293 | 232,840 | 488,133 |
| Public works | | | | |
| Engineer | 161,750 | 739,100 | 3,291,413 | 4,192,263 |
| Health | | | | |
| Collaborative | 0 | 0 | 6,602 | 6,602 |
| Dog Pound | 0 | 24,878 | 72,290 | 97,168 |
| Mental Health | 0 | 0 | 41,657 | 41,657 |
| Victims Assistance/Muny Advocate | 0 | 0 | 4,544 | 4,544 |
| Human services | | | | |
| Child support enforcement | 144,270 | 6,767,114 | 1,442,921 | 8,354,305 |
| Mental retardation | 136,000 | 2,572,102 | 1,288,281 | 3,996,383 |
| Veterans Service | 0 | 104,636 | 77,747 | 182,383 |
| Other | | | | |
| Fairgrounds | 324,650 | 1,133,700 | 0 | 1,458,350 |
| Airport | 223,110 | 761,541 | 0 | 984,651 |
| Mechanics | 0 | 0 | 35,153 | 35,153 |
| Early Intervention Collaborative | 0 | 53,048 | 0 | 53,048 |
| | \$1,370,253 | \$30,430,762 | \$8,851,822 | \$40,652,837 |

STATISTICAL SECTION

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 |
|-------------|--------------------|---------------|--------------|-------------|----------------|-----------------------------|---------------|----------------|--------------|--------------|
| 1993 | \$4,823,005 | \$1,725,051 | \$3,089,817 | \$3,787,048 | \$5,237,639 | \$59,793 | \$219,758 | \$273,825 | \$26,125 | \$19,242,061 |
| 1994 | \$4,955,338 | \$1,697,464 | \$3,697,321 | \$4,187,094 | \$5,913,086 | \$65,749 | \$474,257 | \$597,968 | \$60,488 | \$21,648,765 |
| 1995 | \$5,501,139 | \$2,037,358 | \$2,581,639 | \$4,923,910 | \$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 |

(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 |
|-------------|--------------|----------------------|--------------------|------------------|---------------------------|---------------------|---------------------|---------------|--------------|
| 1993 | \$5,583,019 | \$2,213,961 | \$8,785 | \$150,336 | \$10,004,695 | \$109,994 | \$422,664 | \$2,110,548 | \$20,604,002 |
| 1994 | \$6,116,657 | \$2,331,762 | \$262,422 | \$162,515 | \$10,325,832 | \$0 | \$511,690 | \$1,982,988 | \$21,693,866 |
| 1995 | \$7,248,713 | \$2,035,017 | \$6,943 | \$194,974 | \$12,862,319 | \$67,563 | \$978,815 | \$2,893,008 | \$26,287,352 |
| 1996 | \$9,268,454 | \$2,089,642 | \$7,732 | \$200,051 | \$13,370,264 | \$77,344 | \$825,629 | \$2,650,559 | \$28,489,675 |
| 1997 | \$9,671,690 | \$2,158,120 | \$30,115 | \$199,743 | \$13,179,527 | \$65,203 | \$1,080,822 | \$2,794,716 | \$29,179,936 |
| 1998 | \$10,169,603 | \$2,185,012 | \$6,309 | \$252,448 | \$14,701,297 | \$57,418 | \$1,018,595 | \$3,628,172 | \$32,018,854 |
| 1999 | \$10,719,644 | \$2,290,651 | \$6,282 | \$280,959 | \$17,449,894 | \$75,936 | \$1,014,534 | \$2,302,044 | \$34,139,944 |
| 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 |

(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 |
|------|----------------------|-------------------------|--|----------------------------|-----------------------|--|---------------------------|
| 1993 | \$17,974,805 | \$17,219,850 | 95.80% | \$700,161 | \$17,920,011 | 99.70% | \$1,236,420 |
| 1994 | \$18,555,231 | \$17,967,875 | 96.83% | \$910,191 | \$18,878,066 | 101.74% | \$1,053,560 |
| 1995 | \$20,786,907 | \$20,171,479 | 97.04% | \$721,409 | \$20,892,888 | 100.51% | \$997,288 |
| 1996 | \$20,520,018 | \$19,882,688 | 96.89% | \$762,767 | \$20,645,455 | 100.61% | \$966,001 |
| 1997 | \$20,790,995 | \$20,170,237 | 97.01% | \$753,448 | \$20,923,685 | 100.64% | \$929,923 |
| 1998 | \$22,533,509 | \$21,938,464 | 97.36% | \$706,584 | \$22,645,048 | 100.49% | \$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 |

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 | |
| 1993 | \$476,727,430 | \$1,362,078,371 | \$115,337,703 | \$461,350,812 | \$2,000,650 | \$5,716,143 | \$594,065,783 | \$1,829,145,326 | 32.48% |
| 1994 | \$488,677,500 | \$1,396,221,429 | \$108,458,516 | \$433,834,064 | \$1,986,730 | \$5,676,371 | \$599,122,746 | \$1,835,731,864 | 32.64% |
| 1995 | \$553,959,120 | \$1,582,740,343 | \$114,293,036 | \$457,172,144 | \$1,686,410 | \$4,818,314 | \$669,938,566 | \$2,044,730,801 | 32.76% |
| 1996 | \$554,389,710 | \$1,583,970,600 | \$123,084,870 | \$492,339,480 | \$1,726,580 | \$4,933,086 | \$679,201,160 | \$2,081,243,166 | 32.63% |
| 1997 | \$564,808,190 | \$1,613,737,686 | \$140,476,616 | \$561,906,464 | \$1,862,370 | \$5,321,057 | \$707,147,176 | \$2,180,965,207 | 32.42% |
| 1998 | \$640,020,080 | \$1,828,628,800 | \$139,987,960 | \$559,951,840 | \$1,995,530 | \$5,701,514 | \$782,003,570 | \$2,394,282,154 | 32.66% |
| 1999 | \$652,745,440 | \$1,864,986,971 | \$141,384,620 | \$565,538,480 | \$2,140,250 | \$6,115,000 | \$796,270,310 | \$2,436,640,451 | 32.68% |
| 2000 | \$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% |
| 2001 | \$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% |
| 2002 | \$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% |

- (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 |
|---------------------------|----------------------------------|-------------------------------------|--|--|-----------------------------------|--|------------------------------|
| 1993 | \$221,684 | \$210,053 | 94.75% | \$10,343 | \$220,396 | 4.69% | \$17,992 |
| 1994 | \$191,942 | \$182,963 | 95.32% | \$7,523 | \$190,486 | 3.95% | \$21,726 |
| 1995 | \$188,111 | \$174,367 | 92.69% | \$6,211 | \$180,578 | 3.44% | \$17,429 |
| 1996 | \$164,391 | \$151,954 | 92.43% | \$7,795 | \$159,749 | 4.88% | \$42,522 |
| 1997 | \$156,290 | \$147,902 | 94.63% | \$7,028 | \$154,930 | 4.54% | \$48,338 |
| 1998 | \$150,189 | \$141,609 | 94.29% | \$4,941 | \$146,550 | 3.37% | \$58,091 |
| 1999 | \$170,384 | \$160,431 | 94.16% | \$18,829 | \$179,260 | 10.50% | \$117,192 |
| 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 |

(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: | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| COUNTY ENTITY: | | | | | | | | | | |
| General Fund..... | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| OTHER ENTITIES: | | | | | | | | | | |
| Mental Health District..... | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Bond Retirement..... | 0.04 | 0.04 | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MRTC Operating..... | 2.10 | 2.10 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Senior Services Center..... | 0.00 | 0.00 | 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 |
| Total County-Wide Rates. | 5.49 | 5.49 | 6.79 | 6.75 | 6.75 | 6.75 | 6.75 | 6.75 | 6.75 | 6.75 |
| SCHOOL DISTRICTS | | | | | | | | | | |
| Bellevue | 41.15 | 41.15 | 39.90 | 39.70 | 35.30 | 41.70 | 41.70 | 40.70 | 40.00 | 39.30 |
| Norwalk | 40.80 | 40.80 | 40.60 | 40.60 | 40.60 | 44.93 | 44.93 | 44.93 | 44.65 | 44.65 |
| Willard | 47.49 | 47.49 | 46.60 | 46.65 | 45.75 | 45.75 | 45.75 | 45.75 | 45.15 | 44.45 |
| Monroeville | 49.60 | 49.60 | 48.80 | 48.80 | 51.81 | 51.71 | 51.71 | 50.91 | 48.50 | 48.10 |
| New London | 33.70 | 33.70 | 33.00 | 32.70 | 32.10 | 36.19 | 36.19 | 36.19 | 35.60 | 35.60 |
| South Central | 34.50 | 34.50 | 38.00 | 38.50 | 38.30 | 38.30 | 38.30 | 38.30 | 37.85 | 37.85 |
| Western Reserve | 36.10 | 36.10 | 36.10 | 36.10 | 31.10 | 31.10 | 31.10 | 34.96 | 34.60 | 34.60 |
| Seneca East | 38.30 | 38.30 | 38.30 | 40.30 | 40.30 | 40.30 | 40.30 | 40.30 | 40.30 | 30.30 |
| Berlin-Milan | 52.45 | 52.45 | 53.65 | 53.65 | 57.35 | 57.35 | 57.35 | 58.26 | 58.15 | 58.15 |
| Buckeye Central | 46.26 | 46.26 | 46.80 | 46.80 | 46.55 | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 |
| Plymouth | 37.40 | 37.40 | 35.90 | 35.70 | 35.50 | 35.30 | 35.30 | 37.10 | 37.30 | 36.00 |
| Wellington | 28.00 | 28.00 | 33.55 | 33.10 | 32.10 | 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 | 3.70 | 3.70 | 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

| | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 |
|--------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| MUNICIPALITIES | | | | | | | | | | |
| Bellevue | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 |
| Greenwich | 7.40 | 7.40 | 7.40 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 |
| Milan | 4.80 | 4.80 | 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 | 6.70 | 6.70 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 |
| Norwalk | 10.00 | 9.10 | 9.10 | 8.70 | 8.25 | 8.25 | 8.25 | 8.25 | 7.80 | 7.80 |
| Plymouth | 10.30 | 10.30 | 15.30 | 15.30 | 19.50 | 19.50 | 19.50 | 19.50 | 19.50 | 19.50 |
| Wakeman | 11.70 | 11.70 | 6.50 | 9.50 | 9.50 | 9.50 | 9.50 | 9.50 | 9.50 | 6.50 |
| Willard | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 |
| TOWNSHIPS | | | | | | | | | | |
| Bronson | 4.00 | 4.00 | 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 | 5.30 | 5.30 | 5.80 |
| Greenwich | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 |
| Hartland | 5.90 | 5.90 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.90 | 6.90 |
| Lyme | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 6.50 | 6.50 |
| New Haven | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 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 | 3.70 | 3.70 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| Norwich | 4.80 | 4.80 | 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 | 3.50 | 3.50 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 |
| Ridgefield | 5.88 | 5.88 | 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 | 4.90 |
| Wakeman | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 |
| SPECIAL DISTRICTS | | | | | | | | | | |
| Firelands Ambulance | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Tri-Community Ambulance | 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 | 2.75 | 4.70 | 4.70 | 4.30 | 4.30 | 4.30 | 4.30 | 4.00 | 2.50 |
| Tri-Community Fire | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 3.00 |
| Wakeman Fire | 4.77 | 4.77 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Bellevue Public Library | 0.00 | 0.00 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 |
| Norwalk Public Library | 0.00 | 0.00 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.55 |
| Milan Public Library | 0.00 | 0.00 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 |
| Vermilion Ambulance | 0.00 | 0.00 | 0.00 | 0.00 | 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 |
|-------------|----------------------|---------------------|---------------------------|--------------------------------|-------------------------|--|------------------------------------|
| 1993 | 57,215 | \$594,065,783 | \$80,000 | \$25,702 | \$54,298 | 0.009% | \$1.40 |
| 1994 | 57,540 | \$599,122,746 | \$4,275,000 | \$24,947 | \$4,250,053 | 0.709% | \$74.30 |
| 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 |

(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) |
|----------------|------------------------------------|-----------------------------------|---|---|---|
| 1993 | \$20,000 | \$6,125 | \$26,125 | \$19,242,061 | 0.14% |
| 1994 | \$20,000 | \$4,900 | \$24,900 | \$21,798,328 | 0.11% |
| 1995 | \$20,000 | \$298,009 | \$318,009 | \$28,655,220 | 1.11% |
| 1996 | \$100,000 | \$337,006 | \$437,006 | \$28,478,223 | 1.53% |
| 1997 | \$265,000 | \$520,733 | \$785,733 | \$34,134,455 | 2.30% |
| 1998 | \$250,000 | \$509,028 | \$759,028 | \$30,699,271 | 2.47% |
| 1999 | \$260,000 | \$497,648 | \$757,648 | \$32,731,776 | 2.31% |
| 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% |

(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, 2002

| | | |
|--|--------------|--------------|
| 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 | | 23,376,578 |
| | | 29,376,578 |
| Total direct legal debt limitation | | 29,376,578 |
| Total of all County debt outstanding | | \$10,737,632 |
| Less: | | |
| Enterprise fund general obligation bonds | \$1,764,263 | |
| Job & Family Services (3) | 4,215,000 | |
| Fairgrounds Improvements | 525,000 | |
| Old Jail Renovations | 375,000 | |
| Old Job & Family Services Demolition | 100,000 | |
| Jail Facility Bonds (3) | 3,758,369 | |
| | (10,737,632) | |
| Total exempt debt | | (10,737,632) |
| Total net indebtedness subject to direct debt | | 0 |
| Direct legal debt margin | | \$29,376,578 |
| Unvoted debt limitation (1% of total assessed valuation) | | \$9,512,709 |
| Total net indebtedness | | 0 |
| Total unvoted legal debt margin | | \$9,512,709 |

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

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

(3) Excluded by state statute.

TABLE 10
HURON COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2002

| | Debt Outstanding (1) | Percent Applicable to County | Amount Applicable to County |
|--|-------------------------|------------------------------------|-----------------------------------|
| Direct Debt: | | | |
| County | \$8,598,369 | 100.00% | \$8,598,369 |
| Overlapping Debt: | | | |
| School Districts: | | | |
| Pioneer Joint | | | |
| Vocational School | 790,000 | 10.00% | 79,000 |
| Bellevue City School | 78,695 | 44.00% | 34,626 |
| Berlin-Milan School | 1,014,397 | 16.00% | 162,304 |
| New London School | 33,230 | 90.00% | 29,907 |
| South Central School | 35,000 | 98.00% | 34,300 |
| Western Reserve School | 235,600 | 99.00% | 233,244 |
| Municipalities: | | | |
| Bellevue | 1,812,000 | 53.00% | 960,360 |
| Milan | 300,000 | 19.00% | 57,000 |
| New London | 55,000 | 100.00% | 55,000 |
| Norwalk | 2,630,319 | 100.00% | 2,630,319 |
| Willard | 1,549,984 | 100.00% | 1,549,984 |
| Overlapping Debt | 8,534,225 | 68.27% | 5,826,043 |
| Total Direct and Overlapping Debt | \$17,132,594 | 84.19% | \$14,424,412 |

(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, 2002

| Year | Assessed Value (1) | Bank Deposits at December 31 (2) | Building Permits Issued (3) |
|------|-----------------------|-------------------------------------|--------------------------------|
| 1993 | \$594,065,783 | \$204,055,000 | 698 |
| 1994 | \$599,122,746 | \$219,322,000 | 746 |
| 1995 | \$669,938,566 | \$234,406,000 | 516 |
| 1996 | \$679,201,160 | \$154,471,000 | 914 |
| 1997 | \$707,147,176 | \$161,075,000 | 893 |
| 1998 | \$782,003,570 | \$197,656,000 | 984 |
| 1999 | \$796,270,310 | \$197,266,000 | 904 |
| 2000 | \$941,063,120 | \$198,665,000 | 946 |
| 2001 | \$945,869,290 | \$207,021,000 | 817 |
| 2002 | \$951,270,940 | \$87,029,000 | 714 |

(1) See table 4

(2) SOURCE: Federal Reserve Bank of Cleveland

(3) Source: Department of Building Inspection

TABLE 12
HURON COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS
AS OF DECEMBER 31, 2002

| Taxpayer | Business | Assessed Valuation | Percent of Total Assessed Valuation |
|----------------------------------|--------------|-----------------------|---|
| Central Soya Inc. | Grain Dealer | \$47,304,130 | 5.00% |
| Donnelley R R Sons Co. | Book Binding | \$19,283,360 | 2.04% |
| Jason Wisconsin | Upholstery | \$10,295,105 | 1.08% |
| Ohio Edison | Utility | \$9,618,230 | 1.02% |
| MTD Mass Retail Group Inc. | Machinery | \$9,559,110 | 1.01% |
| Verizon North Inc. | Utility | \$8,081,890 | 0.85% |
| Sunrise Cooperative | Grain Dealer | \$8,010,360 | 0.85% |
| Armstrong Air Conditioning | Appliances | \$5,957,962 | 0.63% |
| Pepperidge Farm Inc. | Baked Goods | \$5,259,950 | 0.55% |
| Railroad CSX Transportation Inc. | Railroad | \$4,950,270 | 0.53% |
| | | \$128,320,367 | 13.56% |

SOURCE: Huron County Auditor's office

TABLE 13
HURON COUNTY, OHIO
DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2002

POPULATION

| YEAR | Population |
|------|------------|
| 1997 | 58,515 |
| 1998 | 58,840 |
| 1999 | 59,165 |
| 2000 | 59,487 |
| 2001 | 59,500 |
| 2002 | 59,624 |

SOURCE: U.S. Bureau of the Census

UNEMPLOYMENT

| YEAR | Unemployment Rate | | | | |
|------|--------------------|----------------------|--------|-------|-------|
| | County Employed | County Unemployed | County | Ohio | U.S. |
| 1998 | 27,500 | 2,100 | 7.20% | 4.40% | 5.05% |
| 1999 | 27,300 | 2,200 | 7.40% | 4.20% | 4.00% |
| 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% |

EMPLOYMENT BY INDUSTRIAL GROUP

| INDUSTRIAL GROUP | Payroll totals (1) (in 000's) | | |
|---|----------------------------------|-----------|-----------|
| | 1999 | 2000 | 2001 |
| Agriculture, forestry fishing and other..... | \$12,495 | \$12,500 | \$10,904 |
| Construction..... | 64,047 | 66,678 | 64,206 |
| Manufacturing..... | 348,662 | 366,380 | 337,363 |
| Transportation and utilities..... | 37,861 | 37,302 | 26,770 |
| Wholesale and retail trade..... | 84,842 | 85,313 | 95,709 |
| Finance, insurance and real estate..... | 14,058 | 14,570 | 15,845 |
| Services..... | 89,896 | 92,866 | 107,560 |
| State and local government..... | 71,661 | 75,475 | 78,243 |
| Total..... | \$723,522 | \$751,084 | \$736,600 |

(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, 2002

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

Number of political subdivisions totally or partially within the County

Municipalities: 10
Townships: 19
School Districts: 12

Higher Educational Facilities Within 25 Miles of Huron County

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

| Major Metropolitan Areas and Neighboring Communities | Miles From County Seat |
|---|---------------------------|
| Norwalk | - |
| 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 | 1,600 |
| MTD Products/Midwest Industries | 1,100 |
| Norwalk Furniture | 900 |
| Pepperidge Farms Inc. | 600 |
| Armstrong Air Conditioning | 500 |
| Fisher-Titus Medical Center | 500 |
| Huron County | 475 |
| Janesville Products | 475 |
| Industrial Powder Coatings | 400 |
| Lake Erie Construction | 400 |



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

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
JULY 24, 2003**