

COUNTY OF HURON, OHIO

Reports Issued Pursuant  
to the OMB Circular A-133

Year ended December 31, 2001





**Auditor of State  
Betty Montgomery**

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January 21, 2003

The attached audit was conducted and prepared for release prior to the commencement of my term of office on January 13, 2003. Thus, I am releasing this audit under the signature of my predecessor.

*Betty Montgomery*

BETTY MONTGOMERY  
Auditor of State

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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County Commissioners  
Huron County  
12 East Main Street  
Norwalk, Ohio 44857

We have reviewed the Independent Auditor's Report of Huron County, prepared by Ernst & Young, for the audit period January 1, 2001 through December 31, 2001. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

June 24, 2002

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## Report of Independent Auditors on Schedule of Expenditures of Federal Awards

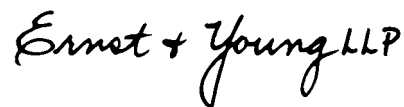
Huron County Board of Commissioners  
Norwalk, Ohio

We have audited the general purpose financial statements of Huron County, Ohio, as of and for the year ended December 31, 2001, and have issued our report thereon dated May 3, 2002. These general purpose financial statements are the responsibility of the management of Huron County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 3, 2002 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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 conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The Schedule of Expenditures of Federal Awards for the year ended December 31, 2001 is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.



May 3, 2002, except for Note 3, as to  
which the date is December 6, 2002

Huron County, Ohio

Schedule of Expenditures of Federal Awards

Year ended December 31, 2001

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program Title	<b>Federal CFDA Number</b>	<b>Pass Through Grantor's Number</b>	<b>Federal Expenditures</b>
<b>UNITED STATES DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	93.667	(1)	\$ 41,970
<i>Passed through Ohio Department of Mental Health</i>			
Community Mental Health Services Block Grant	93.958	(1)	40,682
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	(1)	<u>193,082</u>
Total United States Department of Health & Human Services			275,734
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through Ohio Department of Development</i>			
HOME Investment Partnerships Program – Community Housing Improvement Program	14.239	BC-00-036-2	173,421
Community Development Block Grant – States Program:			
Community Housing Improvement Program	14.228	BC-00-036-1	71,573
Formula Grant	14.228	BF-99-036-1	27,270
Formula Grant	14.228	BF-00-036-1	<u>55,772</u>
Total United States Department of Housing and Urban Development			328,036
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<i>Passed through Office of Criminal Justice Services</i>			
Juvenile Accountability Incentive Block Grant	16.523	99-JB-012-A030	7,136
Juvenile Accountability Incentive Block Grant	16.523	00-JB-012-A030	7,226
Victim Crime Assistance Program	16.588	(1)	<u>73,260</u>
Total United States Department of Justice			87,622



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
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
State and Local Education Systematic Improvement Grant	84.276	(1)	634
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services</i>			
Drug Free Schools D.A.R.E. Grant	84.186A	(1)	8,540
<i>Passed through Ohio Department of Education</i>			
Special Education Cluster:			
Special Education Pre-School Grants	84.173	(1)	3,061
Special Education - Title VI-B	84.027	(1)	13,741
			<u>16,802</u>
Total United States Department of Education			<u>25,976</u>
<b>UNITED STATES DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
<i>Passed through Ohio Emergency Management Agency</i>			
Emergency Management Performance Grant	83.552	(1)	<u>28,304</u>
Total United States Department of Federal Emergency Management Agency			28,304
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed through Ohio Emergency Management Agency</i>			
H.E.M.P. - Training and Planning	20.703	(1)	<u>3,698</u>
Total United States Department of Transportation			3,698

Huron County, Ohio

Schedule of Expenditures of Federal Awards (continued)

**UNITED STATES DEPARTMENT OF LABOR**

*Passed through Ohio Department of Job and Family  
Services*

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Workforce Investment Act – Adult	17.258	(1)	144,652
Workforce Investment Act – Youth	17.259	(1)	518,308
Workforce Investment Act – Dislocated Workers	17.260	(1)	<u>56,204</u>
Total United States Department of Labor			<u>719,164</u>
TOTAL FEDERAL AWARDS			<u><u>\$ 1,468,534</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 Schedule of Expenditures of Federal Awards

Year ended December 31, 2001

### **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 \$497,425 as of December 31, 2001. No federal funds were received in 2001 for the CDBG revolving loan fund program.

### **3. Workforce Investment Act Programs (CFDA 17.258, 17.259 and 17.260)**

The Workforce Investment Act programs (WIA) were inadvertently left off the schedule of expenditures of federal awards as initially report May 3, 2002. WIA has been added to the schedule of expenditures of federal awards and tested as a major program as of December 6, 2002.

## 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, 2001, and have issued our report thereon dated May 3, 2002. 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 3, 2002.

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 3, 2002

## Report of Independent Auditors on Compliance and Internal Control Over Compliance in Accordance with OMB Circular A-133

Huron County Commissioners  
Norwalk, Ohio

### Compliance

We have audited the compliance of Huron County, Ohio (the County) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. 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.

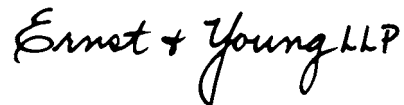
In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

## **Internal Control Over Compliance**

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

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

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



May 3, 2002, except for the Workforce  
Investment Act programs, as to which  
the date is December 6, 2002

# Huron County, Ohio

## Summary Schedule of Prior Audit Findings

Year ended December 31, 2000

### **Item 00-1**

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

### **Finding**

Funds from the awarding agency were not disbursed in a timely manner. Disbursements of draw downs were made in a range from five to eighteen days after the draw down.

### **Corrective Action**

The County disbursed funds in a timely manner during the year ended December 31, 2001.



Huron County, Ohio  
 Schedule of Findings and Questioned Costs  
 Year ended December 31, 2001

**Part I - Summary of Auditor's Results**

**Financial Statement Section**

Type of auditor's report issued:		Unqualified	
<hr/>			
Internal control over financial reporting:			
Material weakness(es) identified?	_____ yes	_____ <u>X</u> no	
Reportable condition(s) identified not considered to be material weaknesses?	_____ yes	_____ <u>X</u> none reported	
Noncompliance material to financial statements noted?	_____ yes	_____ <u>X</u> no	

**Federal Awards Section**

Dollar threshold used to determine Type A programs:		\$300,000	
<hr/>			
Auditee qualified as low-risk auditee?	_____ <u>X</u> yes	_____ no	
Type of auditor's report on compliance for major programs?		Unqualified	
<hr/>			
Internal control over major programs:			
Material weakness(es) identified?	_____	_____ <u>X</u> no	
Were reportable condition(s) identified not considered to be material weakness(es)?	_____	_____ <u>X</u> none reported	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (Section .510(a))?	_____	_____ <u>X</u> no	

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.239	HOME Investment Partnerships Program
14.228	Community Development Block Grant – States Program
17.258, 17.259, 17.260	Workforce Investment Act Cluster

## Huron County, Ohio

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

#### **Part II - Schedule of Financial Statement Findings**

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

None

#### **Part III - Schedule of Federal Award Findings and Questioned Costs**

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

None

AUDITED FINANCIAL STATEMENTS

Huron County Airport Authority  
Years ended December 31, 2001 and 2000  
with Report of Independent Auditors

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Huron County Airport Authority

Financial Statements

Years ended December 31, 2001 and 2000

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## Report of Independent Auditors

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

We have audited the accompanying statements of financial position of the Huron County Airport Authority as of December 31, 2001 and 2000 and the related statements of activities and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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, 2001 and 2000 and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States.

*Ernst & Young LLP*

April 25, 2002

Huron County Airport Authority

Statements of Financial Position

	December 31	
	2001	2000
<b>Current assets</b>		
Cash	\$ 26,234	\$ 11,642
Accounts receivable	1,065	1,900
Fuel inventory	2,859	8,376
Total assets	<u>\$ 30,158</u>	<u>\$ 21,918</u>
<b>Liabilities and unrestricted net assets</b>		
Accounts payable and other liabilities	\$ 16,539	\$ 14,539
Unrestricted net assets	13,619	7,379
Total liabilities and unrestricted net assets	<u>\$ 30,158</u>	<u>\$ 21,918</u>

*See accompanying notes.*



## Huron County Airport Authority

### Statements of Activities and Changes in Net Assets

	Years ended December 31	
	2001	2000
Revenue, gains and other support:		
Rental income <i>(Note 2)</i>	\$ 35,028	\$ 45,068
Fuel sales	60,167	49,330
Intergovernmental receipts	45,058	30,233
Total revenue, gains and other support	140,253	124,631
Expenses:		
Operational expenses	104,034	100,554
Repairs and maintenance	4,313	4,946
Rent <i>(Note 2)</i>	10,126	10,126
Utilities	9,474	10,122
Other	6,066	3,757
Total expenses	134,013	129,505
Excess (deficit) of revenue over expenses and change in unrestricted net assets	6,240	(4,874)
Unrestricted net assets at beginning of year	7,379	12,253
Unrestricted net assets at end of year	\$ 13,619	\$ 7,379

*See accompanying notes.*

# Huron County Airport Authority

## Statements of Cash Flows

	Years ended December 31	
	2001	2000
<b>Operating activities and gains and losses</b>		
Change in unrestricted net assets	\$ 6,240	\$ (4,874)
Adjustments to reconcile change in unrestricted net assets to net cash provided by operating activities:		
Decrease in accounts receivable	835	1,200
Decrease in fuel inventory	5,517	512
Increase in accounts payable and other liabilities	2,000	5,267
Net cash provided by operating activities	14,592	2,105
Cash at beginning of year	11,642	9,537
Cash at end of year	<u>\$ 26,234</u>	<u>\$ 11,642</u>

*See accompanying notes.*

# Huron County Airport Authority

## Notes to Financial Statements

December 31, 2001

### **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, results of operations and the changes in net assets are summarized below.

#### **Fuel Inventory**

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

#### **Use of Estimates**

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

### **3. Lease Agreements**

The Authority had a lease agreement to a third party for a parcel of real property and access to roads, taxiways and runways of the airport that expired on July 31, 2001.

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.

Huron County Airport Authority

Notes to Financial Statements (continued)

**4. Intergovernmental Receipts**

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

Huron County Airport County Grant	\$ 31,250
Ohio Airport Maintenance Grant	<u>13,808</u>
	<u>\$ 45,058</u>

# HURON COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR ENDING DECEMBER 31, 2001

PREPARED BY:  
JOHN EMLINGER  
HURON COUNTY AUDITOR

**HURON COUNTY, OHIO**  
**COMPREHENSIVE**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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 ENDED DECEMBER 31, 2001**

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**JOHN ELMLINGER**  
**HURON COUNTY AUDITOR**



MOBILE HOMES  
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PERSONAL PROPERTY  
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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 8, 2002

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, 2001. 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 2000. The Financial Section includes our Independent Auditors, Ernst & Young LLP, opinion letter, the general purpose financial statements

and the combining and individual fund and account group statements and schedules. The Statistical Section presents selected financial and demographic information, 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 railroad industry has played a major role in the growth and development of the County. The Willard terminal is the main east/west-switching yard for CSX. During 2001, Norfolk Southern completed an expansion of its Bellevue rail yard. The Bellevue yard

serves as a major east/west-switching yard for Norfolk Southern. Much of this expansion is the result of the CSX and Norfolk joint purchase of Conrail.

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

In 2001, 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.

In 2001, Huron County was hit with the same economic downturn as was experienced across the entire nation. However, Huron County was not hit as hard as with past recessions and did receive some good economic news during 2001.

Central Soya, a major grain processing plant in Bellevue, continued construction of its \$16 million expansion to its Bellevue facility during 2001. Central Soya is one of the County's largest taxpayers and major employer. W. H. Fetzer Industries continued construction of its \$1.3 million expansion to its Plymouth manufacturing facility. Poly One Corporation, the former M. A. Hanna Company, announced a \$2.4 million expansion to its Norwalk plant. In Monroeville, the Burkett Molding Company, a plastic injection molding company, began production in the former Faulhaber Company building with a staff of 15 employees.

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 2001, the County approved two 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 five percent per year.

### **Major Initiatives**

During 2001, Huron County undertook several major development initiatives in order to meet the needs of the general public.

In 2001, the County began installation of a new American Disability Act compliant elevator in the Huron County Offices Building. The six-floor building was purchased from the Citizens National Banking in 2001. The building currently houses the Offices of the Treasurer, Auditor and Prosecutor. In late 2001, the County Commissioners announced that the County Public Defender and Probation Department would be moved into the County Offices Building in early 2002. 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 the near future. The County Offices Building is providing much needed office space for several County Offices.

The County Commissioners in 2001 created the Huron County Transit System. The system will provide low cost transportation to citizens requiring such services.

As the County continues to grow, it has become apparent that current County planning regulations need to be revised and updated. During 2001, County officials and department heads undertook the revision of the County's planning regulations. The committee meets monthly and when it completes its work in 2002, the revision and updating of the County's planning regulations will be the first in approximately sixteen years.

These projects and initiatives demonstrate the County's continual commitment to meeting both the present and future needs of the citizens of Huron County.

### **Departmental Focus**

The Tax Map Department, which is part of the County Auditor's Office, is responsible for maintaining property ownership maps. The County Auditor for tax assessment purposes uses these maps. In addition to the County Auditor, surveyors, real estate title examiners, realtors, as well as various other governmental Offices make frequent use of the maps.

In 1989, the Tax Map Department started entering the maps into a computer system. During the process of entering the County's 39,500 parcels into the system, Tax Map Department personnel reviewed deed descriptions, plats and surveys in order to ensure the accuracy of the new digitized maps. The project was completed in 2001.

In addition to being able to purchase the maps on compact discs, map users will soon be able to access the maps through the Internet.

The digitized maps will also allow the County to explore the creation of a Geographical Information System (GIS). A GIS system will allow various County offices to share and better manager information through one computer system. In late 2001, the County Commissioners appointed the County Engineer and County Auditor to co-chair a committee comprised of various local officials to explore the implementation of GIS for the County.

## **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 2001 and 2000.

	REVENUE <u>2001</u>	REVENUE <u>2000</u>	INCREASE/ <u>(DECREASE)</u>
Taxes	\$8,776,705	\$8,699,837	\$76,868
Charges for Services	1,209,989	1,039,025	170,964
Licenses and Permits	4,903	6,157	(1,254)
Fines and Forfeitures	266,923	259,144	7,779
Intergovernmental	1,553,373	1,297,435	255,938
Investment Earnings	778,693	1,224,516	(445,823)
Other	<u>277,145</u>	<u>617,311</u>	<u>(340,166)</u>
<b>TOTAL REVENUES</b>	<b>\$12,867,731</b>	<b>\$13,143,425</b>	<b>\$(275,694)</b>

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.

Reflecting the recession that hit the County, the State of Ohio and the nation as a whole, the amount of permissive sales tax revenue received by the County decreased slightly in 2001. However, increased revenue from the property tax offset the decrease in sales tax revenue. 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 2001, the addition of the new construction valuation increased the real property tax revenues by over .5%.

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 2001 and 2000:

<u>Expenditures</u>	<u>2001</u>	<u>2000</u>	<u>Increase</u> <u>(Decrease)</u>
General Government	\$6,176,619	\$5,703,210	\$473,409
Public Safety	4,240,028	3,731,490	508,538
Public Works	1,678	0	1,678
Health	89,878	89,797	81
Human Services	1,102,760	1,066,450	36,310
Miscellaneous	382,262	341,248	41,014
Capital Outlay	<u>442,650</u>	<u>592,189</u>	<u>(149,539)</u>
<b>TOTAL EXPENDITURES</b>	<b>\$12,435,875</b>	<b>\$11,524,384</b>	<b>\$911,491</b>



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

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

At December 31, 2001 the General Fund balance of \$4,186,308 represents approximately 34% of 2001 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 \$23 million of revenue in 2001, which represented an increase of 7% over 2000.

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 74% of total revenues of the Special Revenue funds. Property tax levies for the boards of Mental Health and Retardation accounted for an additional 10% of the revenue.

Support of Public Health, Public Works and Human Services accounted for 26%, 19% and 47%, respectively, of the special revenue fund expenditures and other financing uses, which is comparable to 2000.

### 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 \$757,278 in 2001 and \$755,363 in 2000.

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, 2001, the combined fund balance of these funds was \$482,725, which is available for future projects. The capital project funds had a combined fund balance of \$1,270,003 at December 31, 2000.

### Enterprise Operations

The Enterprise Fund provides landfill services to the residents of Huron County. Total operating revenues and expenses of the landfill amounted to \$2,067,637 and \$1,881,553 respectively.

Debt service for the repayment of the long-term bonds issued on November 1, 1989 amounted to \$374,501, including principal and interest in 2001 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 2001 were the Liability Insurance Retention Fund and the Self-Funded Health Insurance Fund.

Total 2001 Internal Service fund revenues amounted to \$2,624,875 representing charges for the self-funded health insurance benefits provided by this fund.

Total 2001 Internal Service fund expenses amounted to \$2,858,698 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, 2001, assets held in Trust and Agency funds approximated \$45 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 2001, interest earnings for the County totaled \$833,484.

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 audit opinion rendered by Ernst & Young LLP with respect to the general purpose financial statements for the fund types and account groups of the County as of and for the year ended December 31, 2001. 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, 2000. 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 2001 CAFR for Huron County represents the twelfth 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.

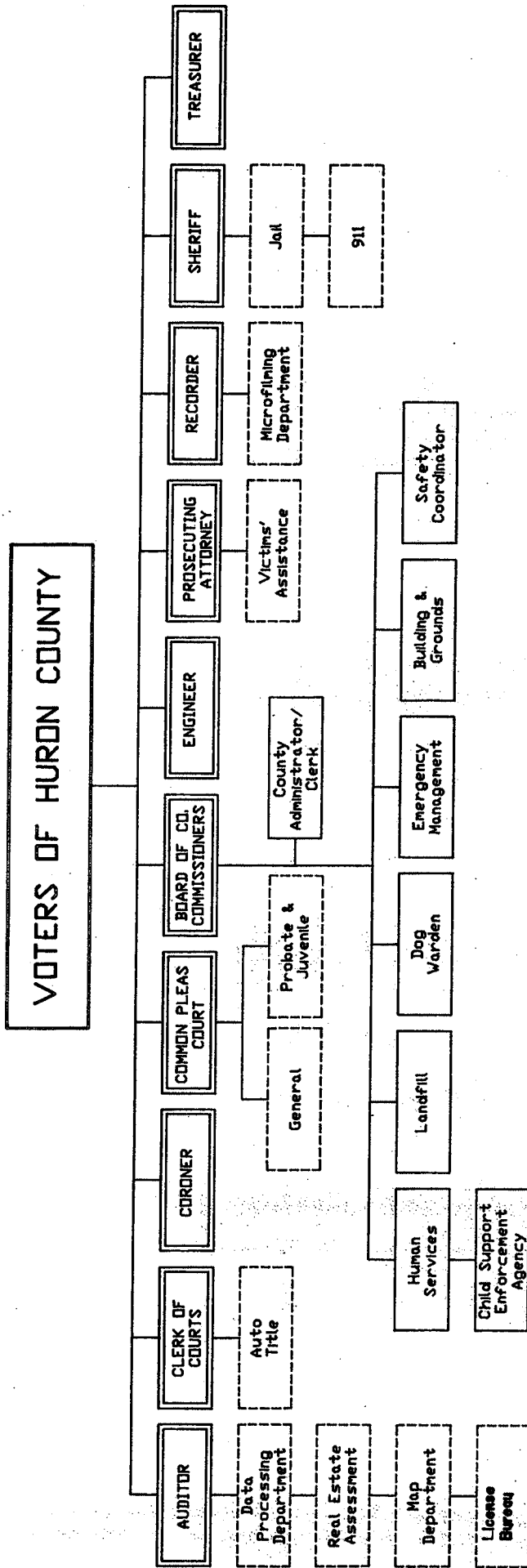
Sincerely,

  
JOHN ELMLINGER  
Huron County Auditor

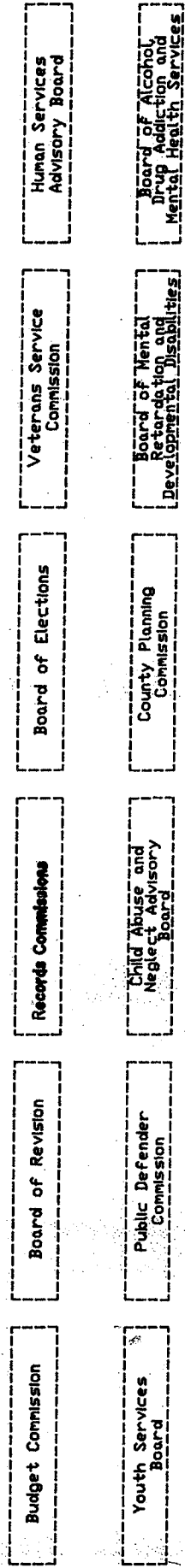
**HURON COUNTY, OHIO  
LIST OF ELECTED OFFICIALS  
DECEMBER 31, 2001**

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.....Thomas E. Heydinger  
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, 2000

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.



*Timothy A. Drew*  
President

*Jeffrey L. Esser*  
Executive Director

FINANCIAL

FINANCIAL

FINANCIAL



## 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, 2001 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.

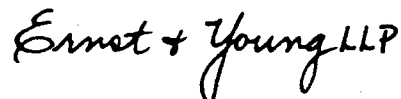
In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Huron County, Ohio, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 3, 2002 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 3, 2002



HURON COUNTY, OHIO  
 COMBINED BALANCE SHEETS  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 2001

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	General Fund	Special Revenue	Debt Service	Capital Projects	Landfill Enterprise	Health Insurance Internal Service
<b>ASSETS AND OTHER DEBITS</b>						
Pooled cash and investments.....	\$3,571,123	\$8,810,087	\$0	\$527,113	\$325,382	\$573,684
Cash in segregated accounts.....	0	0	0	0	0	0
Receivables (net of allowances for uncollectibles)						
Taxes.....	1,452,452	2,697,413	0	0	0	0
Accounts.....	57,568	72,577	0	0	235,929	336,437
Special assessments.....	0	118,037	0	0	0	0
Accrued interest receivable.....	1,404	748	0	0	0	0
Revolving loans receivable.....	0	497,425	0	0	0	0
Due from other governments.....	1,219,404	457,415	0	0	0	0
Prepayments.....	92,607	0	0	0	0	0
Materials and supplies inventory.....	2,013	100,960	0	0	7,784	0
Deferred bond issuance cost.....	0	0	0	0	18,915	0
Property, plant and equipment (net of accumulated depreciation, where applicable).....	0	0	0	0	3,510,681	0
Amount to be provided for retirement of General Long-term Obligations.....	0	0	0	0	0	0
<b>Total assets and other debits.....</b>	<b>\$6,396,571</b>	<b>\$12,754,662</b>	<b>\$0</b>	<b>\$527,113</b>	<b>\$4,098,691</b>	<b>\$910,121</b>

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

FIDUCIARY FUND TYPES	ACCOUNT GROUPS			Totals (Memorandum Only)
	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$3,168,751	\$0	\$0	\$16,976,140	
753,879	0	0	753,879	
40,496,451	0	0	44,646,316	
1,159,609	0	0	1,862,120	
0	0	0	118,037	
0	0	0	2,152	
0	0	0	497,425	
0	0	0	1,676,819	
0	0	0	92,607	
0	0	0	110,757	
0	0	0	18,915	
0	39,185,588	0	42,696,269	
0	0	8,929,540	8,929,540	
<b>\$45,578,690</b>	<b>\$39,185,588</b>	<b>\$8,929,540</b>	<b>\$118,380,976</b>	

-continued

HURON COUNTY, OHIO  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS -continued  
 DECEMBER 31, 2001

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPE	
	General Fund	Special Revenue	Debt Service	Capital Projects	Landfill Enterprise	Health Insurance Internal Service
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>						
Liabilities:						
Accounts payable.....	\$304,299	\$848,556	\$0	\$44,388	\$131,547	\$378,165
Due to other governments.....	0	0	0	0	0	0
Accrued wages and benefits.....	453,512	566,740	0	0	49,928	0
Deferred revenue.....	1,452,452	2,815,450	0	0	0	0
Accrued interest payable.....	0	0	0	0	10,614	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
Unfunded closure/post closure care costs.....	0	0	0	0	4,116,840	0
General obligation bonds payable, net of discount.....	0	0	0	0	1,989,263	0
Obligations under capital leases.....	0	0	0	0	102,984	0
<b>Total liabilities.....</b>	<b>2,210,263</b>	<b>4,230,746</b>	<b>0</b>	<b>44,388</b>	<b>6,401,176</b>	<b>378,165</b>
<b>EQUITY AND OTHER CREDITS</b>						
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	(2,710,687)	531,956
Fund Balances:						
Reserved-						
Reserved for encumbrances.....	245,919	764,782	0	10,914	0	0
Reserved for revolving loans receivable.....	0	497,425	0	0	0	0
Reserved for prepayments.....	92,607	0	0	0	0	0
Reserved for supplies inventory.....	2,013	100,960	0	0	0	0
Unreserved-						
Undesignated.....	3,845,769	7,160,749	0	471,811	0	0
<b>Total equity and other credits .....</b>	<b>4,186,308</b>	<b>8,523,916</b>	<b>0</b>	<b>482,725</b>	<b>(2,302,485)</b>	<b>531,956</b>
<b>Total liabilities, equity and other credits.....</b>	<b>\$6,396,571</b>	<b>\$12,754,662</b>	<b>\$0</b>	<b>\$527,113</b>	<b>\$4,098,691</b>	<b>\$910,121</b>

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

FIDUCIARY FUND TYPES	ACCOUNT GROUPS			Totals (Memorandum Only)
	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$6,751	\$0	\$0	\$1,713,706	
40,496,451	0	0	40,496,451	
0	0	1,306,171	2,376,351	
0	0	0	4,267,902	
0	0	0	10,614	
142,788	0	0	142,788	
2,165,657	0	0	2,165,657	
2,590,597	0	0	2,590,597	
0	0	0	4,116,840	
0	0	7,623,369	9,612,632	
0	0	0	102,984	
45,402,244	0	8,929,540	67,596,522	
0	0	0	408,202	
0	39,185,588	0	39,185,588	
0	0	0	(2,178,731)	
0	0	0	1,021,615	
0	0	0	497,425	
0	0	0	92,607	
0	0	0	102,973	
176,446	0	0	11,654,775	
176,446	39,185,588	0	50,784,454	
<b>\$45,578,690</b>	<b>\$39,185,588</b>	<b>\$8,929,540</b>	<b>\$118,380,976</b>	

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, 2001

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE	Totals (Memorandum Only)
	General Fund	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues:</b>						
Taxes.....	\$8,776,705	\$2,433,848	\$0	\$0	\$0	\$11,210,553
Charges for services.....	1,209,989	1,504,333	0	59,282	0	2,773,604
Licenses and permits.....	4,903	0	0	0	0	4,903
Special assessments .....	0	71,970	0	0	0	71,970
Fines and forfeitures.....	266,923	51,733	0	0	0	318,656
Intergovernmental revenue.....	1,553,373	17,532,536	349,803	0	10,303	19,446,015
Investment earnings.....	778,693	54,593	0	0	198	833,484
Miscellaneous revenue.....	277,145	2,096,948	0	0	82,457	2,456,550
<b>Total revenues.....</b>	<b>12,867,731</b>	<b>23,745,961</b>	<b>349,803</b>	<b>59,282</b>	<b>92,958</b>	<b>37,115,735</b>
<b>Expenditures:</b>						
<b>General government-</b>						
Legislative and executive.....	4,213,207	968,212	0	0	0	5,181,419
Judicial.....	1,963,412	0	0	0	0	1,963,412
Public safety.....	4,240,028	681,017	0	0	0	4,921,045
Public works.....	1,678	4,600,682	0	0	0	4,602,360
Health.....	89,878	6,250,397	0	0	0	6,340,275
Human services.....	1,102,760	11,325,919	0	0	45,106	12,473,785
Conservation and recreation.....	0	70,032	0	0	0	70,032
Miscellaneous.....	382,262	0	0	0	23,914	406,176
Capital outlay.....	442,650	0	0	1,074,059	0	1,516,709
<b>Debt service:</b>						
Principal retirement.....	0	0	285,000	0	0	285,000
Interest and fiscal charges.....	0	0	472,278	0	0	472,278
<b>Total expenditures.....</b>	<b>12,435,875</b>	<b>23,896,259</b>	<b>757,278</b>	<b>1,074,059</b>	<b>69,020</b>	<b>38,232,491</b>
<b>Excess of revenues over (under) expenditures.....</b>	<b>431,856</b>	<b>(150,298)</b>	<b>(407,475)</b>	<b>(1,014,777)</b>	<b>23,938</b>	<b>(1,116,756)</b>
<b>Other financing sources (uses):</b>						
Transfers in.....	60,000	74,079	407,475	227,499	0	769,053
Transfers out.....	(990,386)	(60,000)	0	0	0	(1,050,386)
<b>Total other financing sources (uses)</b>	<b>(930,386)</b>	<b>14,079</b>	<b>407,475</b>	<b>227,499</b>	<b>0</b>	<b>(281,333)</b>
<b>Excess of revenues and other financing sources over (under) expenditures and other uses.....</b>	<b>(498,530)</b>	<b>(136,219)</b>	<b>0</b>	<b>(787,278)</b>	<b>23,938</b>	<b>(1,398,089)</b>
<b>Fund balance, January 1.....</b>	<b>4,684,838</b>	<b>8,660,135</b>	<b>0</b>	<b>1,270,003</b>	<b>152,508</b>	<b>14,767,484</b>
<b>Fund balance, December 31.....</b>	<b>\$4,186,308</b>	<b>\$8,523,916</b>	<b>\$0</b>	<b>\$482,725</b>	<b>\$176,446</b>	<b>\$13,369,395</b>

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

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HURON COUNTY, OHIO  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET-ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ALL GOVERNMENTAL FUND TYPES  
 YEAR ENDED DECEMBER 31, 2001

	General Fund			Special Revenue Fund		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$7,998,000	\$8,757,972	\$759,972	\$2,414,755	\$2,429,849	\$15,094
Charges for services.....	979,750	1,210,015	230,265	1,144,608	1,451,878	307,270
Licenses and permits.....	5,700	4,903	(797)	1,000	0	(1,000)
Fines and forfeitures.....	185,000	263,004	78,004	58,595	51,355	(7,240)
Intergovernmental revenue.....	1,284,000	1,474,164	190,164	18,239,971	17,511,302	(728,669)
Special assessments.....	0	0	0	71,751	71,970	219
Investment earnings.....	750,000	778,133	28,133	64,072	60,901	(3,171)
Miscellaneous revenue.....	358,259	283,437	(74,822)	1,963,145	2,240,374	277,229
<b>Total revenues.....</b>	<b>11,560,709</b>	<b>12,771,628</b>	<b>1,210,919</b>	<b>23,957,897</b>	<b>23,817,629</b>	<b>(140,268)</b>
<b>Expenditures:</b>						
<b>General government-</b>						
Legislative and executive.....	5,142,564	4,249,561	893,003	1,387,749	1,018,945	368,804
Judicial.....	2,171,329	1,955,155	216,174	0	0	0
Public safety.....	4,376,350	4,245,197	131,153	1,237,294	677,413	559,881
Public works.....	2,000	1,678	322	6,323,803	5,198,128	1,125,675
Health.....	91,178	89,878	1,300	7,057,383	6,704,766	352,617
Human services.....	1,269,860	1,095,397	174,463	14,640,223	11,787,642	2,852,581
Conservation and recreation.....	0	0	0	109,357	70,024	39,333
Miscellaneous.....	372,262	372,262	0	0	0	0
Capital outlay.....	701,100	618,759	82,341	0	0	0
<b>Debt service:</b>						
Principal retirement.....	0	0	0	0	0	0
Interest and fiscal charges.....	0	0	0	0	0	0
<b>Total expenditures.....</b>	<b>14,126,643</b>	<b>12,627,887</b>	<b>1,498,756</b>	<b>30,755,809</b>	<b>25,456,918</b>	<b>5,298,891</b>
Excess of revenues over (under) expenditures.....	(2,565,934)	143,741	2,709,675	(6,797,912)	(1,639,289)	5,158,623
<b>Other financing sources (uses):</b>						
Operating transfers in.....	0	60,000	60,000	15,000	74,079	59,079
Operating transfers (out).....	(1,385,823)	(990,386)	395,437	(69,000)	(60,000)	9,000
Excess of revenues and other financing sources over (under) expenditures and other uses.....	(3,951,757)	(786,645)	3,165,112	(6,851,912)	(1,625,210)	5,226,702
Fund balance, January 1.....	3,647,601	3,647,601	0	7,245,370	7,245,370	0
Prior year encumbrances appropriated...	304,156	304,156	0	1,872,623	1,872,623	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$3,165,112</b>	<b>\$3,165,112</b>	<b>\$2,266,081</b>	<b>\$7,492,783</b>	<b>\$5,226,702</b>

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	\$10,412,755	\$11,187,821	\$775,066
0	0	0	63,126	59,282	(3,844)	2,187,484	2,721,175	533,691
0	0	0	0	0	0	6,700	4,903	(1,797)
0	0	0	0	0	0	243,595	314,359	70,764
349,803	349,803	0	448,000	0	(448,000)	20,321,774	19,335,269	(986,505)
0	0	0	0	0	0	71,751	71,970	219
0	0	0	0	0	0	814,072	839,034	24,962
0	0	0	0	0	0	2,321,404	2,523,811	202,407
349,803	349,803	0	511,126	59,282	(451,844)	36,379,535	36,998,342	618,807
0	0	0	0	0	0	6,530,313	5,268,506	1,261,807
0	0	0	0	0	0	2,171,329	1,955,155	216,174
0	0	0	0	0	0	5,613,644	4,922,610	691,034
0	0	0	0	0	0	6,325,803	5,199,806	1,125,997
0	0	0	0	0	0	7,148,561	6,794,644	353,917
0	0	0	0	0	0	15,910,083	12,883,039	3,027,044
0	0	0	0	0	0	109,357	70,024	39,333
0	0	0	0	0	0	372,262	372,262	0
0	0	0	1,348,870	1,073,586	275,284	2,049,970	1,692,345	357,625
285,000	285,000	0	0	0	0	285,000	285,000	0
472,278	472,278	0	0	0	0	472,278	472,278	0
757,278	757,278	0	1,348,870	1,073,586	275,284	46,988,600	39,915,669	7,072,931
(407,475)	(407,475)	0	(837,744)	(1,014,304)	(176,560)	(10,609,065)	(2,917,327)	7,691,738
407,475	407,475	0	0	227,499	227,499	422,475	769,053	346,578
0	0	0	0	0	0	(1,454,823)	(1,050,386)	404,437
0	0	0	(837,744)	(786,805)	50,939	(11,641,413)	(3,198,660)	8,442,753
0	0	0	1,270,003	1,270,003	0	12,162,974	12,162,974	0
0	0	0	0	0	0	2,176,779	2,176,779	0
\$0	\$0	\$0	\$432,259	\$483,198	\$50,939	\$2,698,340	\$11,141,093	\$8,442,753

HURON COUNTY, OHIO  
 COMBINED STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN RETAINED EARNINGS  
 ALL PROPRIETARY FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	Landfill Enterprise	Health Insurance Internal Service	Totals (Memorandum only)
<b>Operating revenues:</b>			
Charges for services.....	\$2,026,192	\$2,293,780	\$4,319,972
Other operating revenues.....	41,445	331,095	372,540
<b>Total operating revenues.....</b>	<b>2,067,637</b>	<b>2,624,875</b>	<b>4,692,512</b>
<b>Operating expenses:</b>			
Personnel services.....	317,891	0	317,891
Contractual services.....	1,026,596	2,858,698	3,885,294
Materials and supplies.....	30,711	0	30,711
Depreciation.....	198,200	0	198,200
Other operating expenses.....	308,155	0	308,155
<b>Total operating expenses.....</b>	<b>1,881,553</b>	<b>2,858,698</b>	<b>4,740,251</b>
<b>Operating income (loss).....</b>	<b>186,084</b>	<b>(233,823)</b>	<b>(47,739)</b>
<b>Nonoperating revenues (expenses):</b>			
Interest revenue.....	0	28,230	28,230
Interest expense and fiscal charges.....	(147,972)	0	(147,972)
<b>Total nonoperating revenues (expenses).....</b>	<b>(147,972)</b>	<b>28,230</b>	<b>(119,742)</b>
<b>Income (loss) before operating transfers..</b>	<b>38,112</b>	<b>(205,593)</b>	<b>(167,481)</b>
Operating transfers in.....	384,344	0	384,344
Operating transfers out.....	(103,011)	0	(103,011)
<b>Net income (loss).....</b>	<b>319,445</b>	<b>(205,593)</b>	<b>113,852</b>
<b>Retained earnings (deficit) at January 1....</b>	<b>(3,030,132)</b>	<b>737,549</b>	<b>(2,292,583)</b>
<b>Retained earnings (deficit) December 31..</b>	<b>(\$2,710,687)</b>	<b>\$531,956</b>	<b>(\$2,178,731)</b>

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, 2001

	Health Insurance		Totals (Memorandum Only)
	Landfill Enterprise	Internal Service	
Cash flows from operating activities:			
Cash received from charges for services.....	\$2,015,223	\$2,293,780	\$4,309,003
Cash received from other operating revenues.....	41,445	0	41,445
Cash payments for personnel services.....	(304,288)	0	(304,288)
Cash payments for contractual services.....	(1,171,917)	(2,681,219)	(3,853,136)
Cash payments for materials and supplies.....	(31,912)	0	(31,912)
Cash payments for other operating expenses.....	(274,821)	0	(274,821)
Net cash provided by (used in) operating activities.....	273,730	(387,439)	(113,709)
Cash flows from non-capital financing activities:			
Operating transfer in.....	384,344	0	384,344
Operating transfer out.....	(103,011)	0	(103,011)
Net cash provided by non-operating transfers.....	281,333	0	281,333
Cash flows from capital and related financing activities:			
Principal payments on long-term debt.....	(210,000)	0	(210,000)
Net repayment of notes payable.....	(40,000)	0	(40,000)
Interest payments on long-term debt.....	(147,972)	0	(147,972)
Purchases of fixed assets.....	(1,580)	0	(1,580)
Principal payments on capital lease obligations.....	(82,559)	0	(82,559)
Net cash used in capital and related financing activities.....	(482,111)	0	(482,111)
Cash flows from investing activities:			
Interest on cash equivalents.....	0	28,230	28,230
Net cash provided by investing activities.....	0	28,230	28,230
Net increase (decrease) in cash and cash equivalents.....	72,952	(359,209)	(286,257)
Cash and cash equivalents at beginning of year.....	252,430	932,893	1,185,323
Cash and cash equivalents at end of year.....	\$325,382	\$573,684	\$899,066

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

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HURON COUNTY, OHIO  
 COMBINED STATEMENT OF CASH FLOWS - CONTINUED  
 ALL PROPRIETARY FUND TYPES  
 THE YEAR ENDED DECEMBER 31, 2001

	Health Insurance		Total (Memorandum Only)
	Landfill Enterprise	Internal Service	
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss) .....	\$186,084	(\$233,823)	(\$47,739)
Adjustments to reconcile operating income (loss) to net cash used by operating activities:			
Depreciation.....	198,200	0	198,200
Amoritzation of bond issuance costs.....	24,941	0	24,941
Non-operating accrued expenses.....	(1,470)	0	(1,470)
Changes in assets and liabilities:			
Increase in accounts receivable.....	(6,058)	(331,095)	(337,153)
Decrease in supplies inventory.....	4,758	0	4,758
Increase in accounts payable.....	32,578	177,479	210,057
Increase in accrued wages and benefits.....	13,603	0	13,603
Decrease in unfunded closure/postclosure care costs.	(178,906)	0	(178,906)
Net cash provided by (used in) operating activities.....	<u>\$273,730</u>	<u>(\$387,439)</u>	<u>(\$113,709)</u>

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

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2001

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NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

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

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

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2001

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

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

The County uses the following fund types and account groups:

Governmental Fund Types

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

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2001

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Proprietary Fund Types

- \* Enterprise Funds: These funds are used to account for operations that provide services which are financed primarily by user charges or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes.
- \* Internal Service Funds: These funds are used to account for the goods or services provided by certain departments to other County funds, departments and other governmental units on a cost reimbursement basis.

Fiduciary Fund Types

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

Account Groups

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2001

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**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.

**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.



Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2001

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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) - 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.

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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 interest is amortized on the straight-line basis over the estimated useful lives of such assets. For 2001, 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 Human Services (Welfare) distributes federal food stamps to entitled recipients within Huron County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of the stamps is not reflected in the accompanying financial statements as the only economic interest related to the stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$6,551 of federal food stamps at December 31, 2001.

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

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

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

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

Ohio Law requires that vacation time not be accumulated for more than three years. Normally, all vacation time is to be taken in the year available unless administrative written approval for carryover is obtained. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement and is paid out at a rate of one-fourth of the unused balance up to a maximum of 360 hours. Employees with a minimum of five years of service at age 60 and older are also eligible for the above payout. In general, employees are eligible to be paid for unused compensation time upon termination of employment. All sick, vacation and compensation payments are made at employees' current wage rates.

**Self-Funded Insurance:** The County is self-funded for employee health care. The program was administered by Anthem Benefit Services for 2001, 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 equiva-

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lent 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 2001, investments were limited to STAR Ohio, certificates of deposit, repurchase agreements and common trust funds. These investments are stated at fair value. Interest earned on investments is accrued as earned and distributed to the General, Prepayment of Interest, Motor Vehicle and Gas Tax, 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

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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 Treasurer's investment pool is established by the State Legislature 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	\$16,976,140
Segregated Cash	753,879
Reconciling items (outstanding warrants)	<u>1,215,481</u>
Total available for deposit and investment (Bank balances of deposits/carrying amounts of investments)	\$18,945,500

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

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

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

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

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

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

Deposits that are uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name.

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Based on the above criteria, the County's deposits and investments at December 31, 2001 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	\$610,089	\$0	\$4,187,344	\$4,797,433
Certificates of Deposit	<u>9,670,507</u>	<u>0</u>	<u>0</u>	<u>9,670,507</u>
TOTAL DEPOSITS	<u>\$10,280,596</u>	<u>\$0</u>	<u>\$4,187,344</u>	<u>\$14,467,940</u>

<u>Investments</u>	<u>Carrying Value</u>	<u>Fair Value</u>
State Treasury Pool	\$4,477,560	\$4,477,560

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.

**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 Jan 1, 2001	Current Year Additions	Current Year Deletions	Balance Dec 31, 2001
Land	\$ 1,370,253	\$0	\$0	\$1,370,253
Buildings, structures improvements	29,552,650	418,237	0	\$29,970,887
Furniture, fixtures & equipment	<u>7,646,958</u>	<u>640,960</u>	<u>443,470</u>	<u>\$7,844,448</u>
Total General Fixed Assets	<u>\$38,569,861</u>	<u>\$1,059,197</u>	<u>\$443,470</u>	<u>\$39,185,588</u>

Huron County, Ohio  
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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	1,062,024
Accumulated depreciation	<u>(2,241,165)</u>
Net Fixed Assets	\$3,510,681
	=====

NOTE E - CONTRIBUTED CAPITAL

The balance of contributed capital in the Landfill Enterprise Fund was \$408,202 at December 31, 2001. There were no additions to contributed capital in 2001.

NOTE F - NOTES PAYABLE

At December 31, 2001, the County had paid in full a \$40,000 note in the Landfill Enterprise Fund.

NOTE G - LONG-TERM AND OTHER OBLIGATIONS

Long-term debt and other obligations of the County at December 31, 2001 were as follows:

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	<u>Balance</u> <u>Jan. 1, 2001</u>	<u>Additions</u> <u>(Deductions)</u>	<u>Balance</u> <u>Dec. 31, 2001</u>
<b>BONDS</b>			
General Obligation Bonds – 1989 Landfill, 3.85%-5.6%, due Serially through 2009	\$2,177,024	\$(187,761)	\$1,989,263
General Long-Term Obligation Account Group:			
General Obligation Bonds 1994 Human Services Building 4.55%-6.00%, Due serial through 2020	3,775,000	(100,000)	\$3,675,000
General Obligation Bonds 1996 Jail Facility 4.00- 5.85% due serially Through 2016	<u>4,133,369</u>	<u>(185,000)</u>	<u>\$3,948,369</u>
Subtotal General Long- Term Obligations	<u>7,908,369</u>	<u>(285,000)</u>	<u>\$7,623,369</u>
<b>TOTAL BONDS</b>	<u>\$10,085,393</u>	<u>\$(472,761)</u>	<u>\$9,612,632</u>

	<u>Balance</u> <u>Jan 1, 2001</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec 31, 2001</u>
<b>GENERAL OBLIGATIONS</b>				
Accrued wages & bene- fits	\$1,023,699	\$282,472	\$0	\$1,306,171
Landfill closure and post- closure care costs	4,295,746	0	178,906	4,116,840
Obligations under capital leases:				
Enterprise Funds	185,543	0	82,559	102,984



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**Future Maturities of Long-Term Debt:** A summary of the County's future long-term debt funding requirements as of December 31, 2001 follows:

<u>Year of Funding</u>	<u>Bond Principal</u>	<u>Bond Interest</u>
2002	\$520,000	\$576,184
2003	550,000	550,656
2004	575,000	523,529
2005	605,000	493,931
2006	640,000	462,311
2007 and thereafter	<u>6,878,369</u>	<u>3,097,033</u>
TOTALS	\$9,768,369	\$5,703,644
	=====	=====

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

On September 1, 1996, the County issued \$2,700,000 in general obligation bonds with an interest rate of 4% to advance refund \$2,470,000 of outstanding general obligation bonds with an average interest rate of 6.3%. Net proceeds amounted to \$2,664,000 after paying for underwriting fees and insurance. The net proceeds were placed in an irrevocable escrow account, which including interest earned, will be used to pay the principal and interest on the refunded bonds. The proceeds are invested in U.S. Government securities. Accordingly, the escrow account assets and the liability for defeased bonds are not included in the financial statements. As of December 31, 2001, \$2,100,000 of bonds outstandings are considered defeased.

The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$289,000. As a result of the adoption of GASB Statement No. 23, this difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations as a component of interest expense through the year 2008 using the straight line method of amortization. The County completed the advance refunding to reduce its total debt service payments. The Principal balance of the landfill bonds have been reduced by unamortized deferred amount on refunding of \$155,737.

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

**Capital Lease Obligations:** The County has entered into certain agreements, which are, in substance, lease purchases and are classified as capital leases in the financial

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statements. The Landfill and the net present value of the future lease payments has been recorded as a liability in the Enterprise Fund.

The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2001, are as follows:

<u>Year</u>	<u>Enterprise Fund</u>
2002	\$23,714
2003	<u>89,196</u>
Total minimum lease payments	112,910
Less: amount representing interest	<u>9,926</u>
Present value of future minimum lease payments	\$102,984 =====

**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, 2001, the total outstanding on these revenue bonds aggregated \$8 million.

**Closure and Postclosure Care Costs:** State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting landfill waste on December 31, 1998 prior to reaching full capacity, and closure and postclosure care costs will be paid after that date. The County received waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$4,116,840 reported as landfill closure and postclosure care liability represents the total amount of estimated closure and postclosure costs. These amounts are based on what it would cost to perform all closure and postclosure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

At December 31, 2001, the Landfill Enterprise Fund had a deficit retained earnings balance of (\$2,710,687) which was caused by closure and postclosure costs incurred by

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the County. The deficit will be eliminated by future user charges from the recycling facility and subsidies from the General Fund.

NOTE H - PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS

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

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 are established and may be amended by state statute. The County's contributions to PERS for the years ending December 31, 2001, 2000 and 1999 were \$2,777,809, \$2,464,455 and \$2,447,572 respectively, equal to the required contributions for the years. All contributions to PERS were made within the required due dates.

STRS contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. State statute provides authority for employee and employer contributions. STRS plan members are required to contribute 9.3% of their annual covered salary, and the County is required to contribute 14.00%. The contribution requirements of plan members and the County are established and may be amended by state statute. The County's contributions to STRS for the years ending December 31, 2001, 2000 and 1999 were \$73,066, \$64,538 and \$73,020 respectively, equal to the required contributions for the years. All contributions to STRS were made within the required due dates.

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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 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 Postemployment Benefit (OPEB) as described in GASB Statement No. 12. The number of benefit recipients eligible for postretirement benefits as of December 31, 2001 from PERS was 121,458. A portion of each employer's contribution is set aside for the funding of post-retirement health care. The County's 2001 employee health care contribution was \$119,446.

The following assumptions and calculations were based on PERS's latest actuarial review performed as of December 31, 2000.

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 2000 was 7.75%.

An annual increase of 4.75% 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 4.75% base increase, were assumed to range from .54% to 5.1%. Health care costs were assumed to increase 4.75% annually.

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 411,076. The rates stated above are the actuarially determined contribution requirements for PERS. The portion of employer contributions used to fund postemployment benefits can be determined by multiplying actual employer contributions times .3173 for local government employers and .2575 for law enforcement employers.

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The actuarial value of PERS's net assets available for OPEB at December 31, 2000 was \$11,735.9 million. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial method used, were \$14,364.6 million and \$2,628.7 million, respectively.

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 to a health care reserve fund within the employer's trust fund. The balance in the Health Care Reserve Fund was \$3,256 billion on June 30, 2001. The 4.5% contribution for Huron County amounted to \$3,288. The number of participants eligible to receive health care benefits for STRS as a whole as of July 1, 2001 was 102,132. The STRS plan's net health care expenses for the year ended June 30, 2001, as a whole was \$300,772 million. The Health Care Reserve Fund allocation for the year ended June 30, 2001 and after will be 4.5% 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 I - PROPERTY TAXES

Property tax revenues include amounts levied against real, public utility and tangible personal (business) property located in the County. The assessed value, by property classification, upon which taxes collected in 2001 were based, are as follows:

Real Property	\$795,239,240
Public Utility and tangible personal property	<u>150,630,050</u>
Total assessed property value	\$945,869,290
	=====

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In 2001, real property taxes were levied on January 1, 2001 on the assessed values as of January 1, 2000, 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 7, 2001 and October 8, 2001. Tangible property is assessed at 25% of true value (as defined). In 2001, 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 2001, if paid annually, payment was due by February 23, 2001. If paid semi-annually, the first payment (at least 1/2 of amount (billed) was due February 23, 2001 with the remainder due July 13, 2001.

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, 2001. 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 2001 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:

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<u>Purpose</u>	Voter Authorized Rate (a)	Rate Levied for Current Year Collection		Final Collection Year
		Agriculture/ Residential (b)	Other	
General Fund	None			
Mental Health	.50	.100304	.243011	2005
MRDD Operating	.20	.040121	.097204	(c)
MRDD Operating	.40	.245410	.354990	2002
MRDD Operating	1.50	.716203	.956424	(c)
MRDD Operating	.90	.554697	.801240	2002
Senior Citizens	.40	.327954	.364255	2005
Health Operating	.30	.215531	.262430	2006
Health Operating	.20	.143687	.174953	2006
Health Operating	.25	.205350	.226513	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.

NOTE J - INTERGOVERNMENTAL REVENUE

A summary of the principal items of intergovernmental revenue follows:

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<u>Intergovernmental Revenue</u>	
<u>General Fund</u>	
Local Government	\$1,212,295
State Grants	<u>341,078</u>
Total General Fund	\$1,553,373
	=====
<u>Special Revenue Funds</u>	
Mental Health	\$2,245,376
Mentally & Physically Challenged	1,271,535
Human Services	7,211,928
Child Support	508,290
Auto Tax	3,200,801
Felony Delinquent Care & Custody	131,862
Children Services	1,657,392
Emergency Management	75,729
MRDD Residential	330,669
Comprehensive Housing	376,010
Other	<u>522,944</u>
Total Special Revenue Funds	\$17,523,536
	=====
<u>Debt Service Fund</u>	
Human Services Bond Retirement	\$349,803
	=====
<u>Expendable Trust Funds</u>	
Early Intervention Collaborative	\$10,303
	=====

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

A reconciliation for all governmental funds at December 31, 2001 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:



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	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Budget Basis (deficit)	\$(786,645)	\$(1,625,210)	\$0	\$(786,805)
Net adjustment for revenue accruals	96,103	(71,668)	0	0
Net adjustment for expenditure accruals	(53,907)	795,877	0	(11,387)
Net adjustment for encumbrances	245,919	764,782	0	10,914
GAAP Basis	\$(498,530)	\$(136,219)	\$0	\$(787,278)

**NOTE L - AMENDMENTS TO ORIGINAL APPROPRIATIONS BUDGET**

Amendments beyond the object level must be approved by the Board of County Commissioners. In 2001, the original appropriation measure was increased by the Commissioners as follows: General Fund - \$88,159; Special Revenue Funds - \$77,810; Enterprise Funds - \$34,344; Expendable Trust - \$6,573.

**NOTE M - 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 2001 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, 2001, the audits of certain programs have not been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

**NOTE N - 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.

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2001

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The County has established an internal service fund to account for and finance its self-funded employee health care benefits program. Under this program, the fund provides up to a lifetime maximum of \$1,000,000 per individual.

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2001 was \$221,866.

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 \$373,000 reported in the fund at December 31, 2001 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 Services, the plan administrator. Changes in the fund's claim liability amount in 1999, 2000 and 2001 were:

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2001

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<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>
1999	\$312,352	\$1,350,015	\$1,637,856	\$24,511
2000	24,511	2,214,752	2,038,577	200,686
2001	200,686	3,031,012	2,858,698	373,000

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

**HURON COUNTY, OHIO  
GENERAL FUND  
DECEMBER 31, 2001**

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Legislative and executive			
Commissioners-			
Personal services.....	\$371,209	336,514	\$34,695
Materials and supplies.....	9,744	8,535	1,209
Charges and services.....	31,576	29,727	1,849
Capital purchases.....	6,461	3,000	3,461
Microfilm-			
Personal services.....	34,960	31,458	3,502
Materials and supplies.....	2,200	1,868	332
Charges and services.....	100	0	100
Data Processing			
Personal services.....	81,586	79,804	1,782
Materials and supplies.....	6,700	6,427	273
Charges and services.....	95,800	91,752	4,048
Capital purchases.....	33,442	31,594	1,848
Auditor-			
Personal services.....	282,050	275,200	6,850
Materials and supplies.....	11,000	10,632	368
Charges and services.....	19,840	18,849	991
Capital purchases.....	250	250	0
Treasurer-			
Personal services.....	148,939	148,377	562
Materials and supplies.....	11,115	11,115	0
Charges and services.....	23,608	23,482	126
Capital purchases.....	1,500	566	934
Prosecutor-			
Personal services.....	417,923	402,194	15,729
Materials and supplies.....	5,500	4,354	1,146
Charges and services.....	40,119	39,180	939
Capital purchases.....	6,000	5,890	110
Board of revision-			
Charges and services.....	1,500	1,499	1
Board of elections-			
Personal services.....	222,125	213,984	8,141
Materials and supplies.....	13,300	10,927	2,373
Charges and services.....	60,357	46,375	13,982
Capital purchases.....	20,000	19,548	452

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HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Building maintenance-			
Personal services.....	370,745	289,137	81,608
Materials and supplies.....	66,931	65,300	1,631
Charges and services.....	548,504	511,699	36,805
Capital purchases.....	5,000	4,989	11
Recorder-			
Personal services.....	115,930	109,696	6,234
Materials and supplies.....	3,300	3,300	0
Charges and services.....	7,300	7,181	119
Mechanic-			
Personal services.....	39,617	38,131	1,486
Materials and supplies.....	24,711	24,392	319
Capital purchases.....	5,426	5,090	336
Insurance & taxes			
Charges and services.....	1,328,360	1,167,878	160,482
Bureau of inspection			
Charges and services.....	64,098	63,659	439
Planning Commission			
Charges and services.....	5,000	1,969	3,031
Real estate assessment			
Personal services.....	66,720	65,542	1,178
New Jail			
Charges and services.....	<u>532,018</u>	<u>38,497</u>	<u>493,521</u>
Total legislative and executive.....	5,142,564	4,249,561	893,003
Judicial			
Common pleas court-			
Personal services.....	302,384	277,030	25,354
Materials and supplies.....	7,000	7,000	0
Charges and services.....	86,145	72,306	13,839
Capital purchases.....	42,600	41,653	947
Jury commission-			
Personal services.....	1,101	997	104
Charges and services.....	200	160	40
Court of appeals			
Charges and services.....	385	0	385

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HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Juvenile court-</b>			
Personal services.....	387,781	333,400	54,381
Materials and supplies.....	27,000	25,602	1,398
Charges and services.....	84,700	61,521	23,179
Capital purchases.....	13,000	12,982	18
<b>Probate court-</b>			
Personal services.....	131,445	119,444	12,001
Materials and supplies.....	8,500	6,637	1,863
Charges and services.....	6,900	2,415	4,485
Capital purchases.....	5,500	1,998	3,502
<b>Clerk of courts-</b>			
Personal services.....	243,603	235,640	7,963
Materials and supplies.....	24,300	24,291	9
Charges and services.....	9,500	9,333	167
Capital purchases.....	40,800	40,794	6
<b>Public defender</b>			
Personal services.....	189,101	174,944	14,157
Materials and supplies.....	1,500	809	691
Charges and services.....	50,345	48,786	1,559
Capital purchases.....	1,500	956	544
<b>Education</b>			
Charges and services.....	500	500	0
<b>Municipal court-</b>			
Charges and services.....	162,156	161,929	227
<b>Miscellaneous</b>			
Charges and services.....	<u>343,383</u>	<u>294,028</u>	<u>49,355</u>
Total judicial.....	2,171,329	1,955,155	216,174
<b>Public safety</b>			
<b>Coroner-</b>			
Personal services.....	44,569	41,095	3,474
Materials and supplies.....	400	105	295
Charges and services.....	20,166	19,920	246
<b>Sheriff-</b>			
Personal services.....	1,407,310	1,397,881	9,429
Materials and supplies.....	72,528	69,879	2,649
Charges and services.....	65,009	63,567	1,442
Capital purchases.....	53,589	51,524	2,065

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HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Disaster services-</b>			
Personal services.....	95,825	93,017	2,808
Materials and supplies.....	600	600	0
Charges and services.....	10,382	9,091	1,291
Capital purchases.....	600	306	294
<b>Adult probation-</b>			
Materials and supplies.....	3,000	3,000	0
Charges and services.....	1,400	1,400	0
Capital purchases.....	4,000	4,000	0
<b>Juvenile probation</b>			
Personal services.....	280,309	265,662	14,647
Charges and services.....	15,000	4,270	10,730
<b>Juvenile detention</b>			
Charges and services.....	170,000	148,302	21,698
<b>Jail Operations-</b>			
Personal services.....	1,466,353	1,429,738	36,615
Materials and supplies.....	397,812	391,590	6,222
Charges and services.....	233,172	218,241	14,931
Capital purchases.....	34,326	32,009	2,317
<b>Total public safety.....</b>	<b>4,376,350</b>	<b>4,245,197</b>	<b>131,153</b>
<b>Public works</b>			
Sanitation/Ditches			
Charges and services.....	2,000	1,678	322
<b>Total public works.....</b>	<b>2,000</b>	<b>1,678</b>	<b>322</b>
<b>Health</b>			
Health/Welfare			
Charges and services.....	11,000	11,000	0
Health Statistics			
Charges and services.....	80,178	78,878	1,300
<b>Total health.....</b>	<b>91,178</b>	<b>89,878</b>	<b>1,300</b>
<b>Human services</b>			
Childrens Service			
Charges and services.....	650,000	650,000	0
<b>Public assistance</b>			
Charges and services.....	201,860	201,860	0 - continued



HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Soldiers relief			
Personal services.....	201,500	146,915	54,585
Materials and supplies.....	15,000	2,922	12,078
Charges and services.....	148,500	71,126	77,374
Capital purchases.....	35,000	11,178	23,822
 Veterans service			
Charges and services.....	18,000	11,396	6,604
<hr/>			
Total human services.....	1,269,860	1,095,397	174,463
 Miscellaneous			
Agriculture			
Charges and services.....	337,262	337,262	0
Humane Society			
Charges and services.....	5,000	5,000	0
Airport			
Charges and services.....	30,000	30,000	0
<hr/>			
Total miscellaneous.....	372,262	372,262	0
 Capital Outlay			
Charges and services.....	701,100	618,759	82,341
<hr/>			
Total expenditures.....	14,126,643	12,627,887	1,498,756
 Other financing uses:			
Transfers - out.....	1,385,823	990,386	395,437
<hr/>			
Total expenditures and other financing uses.....	\$15,512,466	\$13,618,273	\$1,894,193
<hr/> <hr/>			

**HURON COUNTY, OHIO  
SPECIAL REVENUE FUNDS  
DECEMBER 31, 2001**

**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.

**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.

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

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

- \* D.A.R.E. (Drug Abuse & Resistance Education)
- \* Drug & Law Enforcement
- \* DUI Enforcement and Education
- \* Indigent Guardianship
- \* Sheriff Policing
- \* DRETAC - Prosecutor
- \* DRETAC - Treasurer
- \* Prepayment of Interest
- \* At-Risk Youth
- \* Community Corrections Grant
- \* Juvenile Crime Prevention
- \* Ohio Local Law Enforcement
- \* Probation Services
- \* Juvenile Accountability Incentive
- \* Real Estate Assessment
- \* Juvenile Court Security
- \* Mediation
- \* Records 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 '00
- \* Federal Airport Master Plan
- \* Recycle Ohio '01
- \* Recycle Ohio '97
- \* Recycle Ohio '99
- \* Victims Assistance
- \* 911 Emergency Equipment
- \* Senior Services Center
- \* Ohio Coordination Program
- \* Local Emergency Planning Commission
- \* EMA Hazmat (Revenue used for cleanup of hazardous spills)

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HURON COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 ALL SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2001

	Mental Health	Dog & Kennel	MRDD	Human Services	Child Support Enforcement	Motor Vehicle & Gas Tax	Title
<b>Assets:</b>							
Pooled cash and investments.....	\$846,708	\$69,242	\$1,438,301	\$1,450,927	\$436,077	\$2,019,000	\$147,475
Receivables (net of allowances for uncollectibles)							
Taxes.....	345,689	0	2,074,933	0	0	0	0
Accounts.....	0	1,008	0	2,164	1,339	43,328	14,960
Special assessments receivable.....	0	0	0	0	0	0	0
Accrued interest.....	0	0	0	0	0	0	198
Revolving loans receivable.....	0	0	0	0	0	0	0
Due from other governments.....	0	0	74,410	674	0	197,496	0
Materials and supplies inventory.....	0	0	0	0	0	99,427	0
<b>Total assets.....</b>	<b>\$1,192,397</b>	<b>\$70,250</b>	<b>\$3,587,644</b>	<b>\$1,453,765</b>	<b>\$437,416</b>	<b>\$2,359,251</b>	<b>\$162,633</b>
<b>Liabilities:</b>							
Accounts payable.....	\$18,699	\$457	\$58,195	\$292,313	\$14,513	\$56,168	\$102
Accrued wages and benefits.....	6,508	7,353	141,490	206,609	40,843	104,665	11,085
Deferred revenue.....	345,689	0	2,074,933	0	0	0	0
<b>Total liabilities.....</b>	<b>370,896</b>	<b>7,810</b>	<b>2,274,618</b>	<b>498,922</b>	<b>55,356</b>	<b>160,833</b>	<b>11,187</b>
<b>Fund Balances:</b>							
<b>Reserved-</b>							
Reserved for encumbrances.....	33,542	743	234,650	70,218	632	408,541	0
Reserved for revolving loans receivable.....	0	0	0	0	0	0	0
Reserved for supplies inventory.....	0	0	0	0	0	99,427	0
<b>Unreserved-</b>							
Undesignated .....	787,959	61,697	1,078,376	884,625	381,428	1,690,450	151,446
<b>Total fund balances .....</b>	<b>821,501</b>	<b>62,440</b>	<b>1,313,026</b>	<b>954,843</b>	<b>382,060</b>	<b>2,198,418</b>	<b>151,446</b>
<b>Total liabilities and fund balances.....</b>	<b>\$1,192,397</b>	<b>\$70,250</b>	<b>\$3,587,644</b>	<b>\$1,453,765</b>	<b>\$437,416</b>	<b>\$2,359,251</b>	<b>\$162,633</b>

Felony Delinquent Care	Children's Services	Huron County Revolving Loan	Emergency Management	Muny Road	MRDD Residential	Comprehensive Housing	Other Special Revenue Funds	TOTAL
\$291,961	\$746,501	\$184,682	\$111,266	\$319,993	\$185,258	\$71,832	\$490,864	\$8,810,087
0	0	0	0	0	0	0	276,791	2,697,413
0	3,133	0	0	0	0	2,131	4,514	72,577
0	0	0	0	0	0	0	118,037	118,037
0	0	550	0	0	0	0	0	748
0	0	497,425	0	0	0	0	0	497,425
0	40,031	0	0	11,297	4,236	125,710	3,561	457,415
0	0	0	0	0	0	0	1,533	100,960
\$291,961	\$789,665	\$682,657	\$111,266	\$331,290	\$189,494	\$199,673	\$895,300	\$12,754,662
\$1,000	\$129,080	\$0	\$0	\$0	\$37,778	\$125,652	\$114,599	\$648,556
11,359	0	0	1,556	0	0	0	35,272	566,740
0	0	0	0	0	0	0	394,828	2,815,450
12,359	129,080	0	1,556	0	37,778	125,652	544,699	4,230,746
0	262	0	0	0	10,626	0	5,568	764,782
0	0	497,425	0	0	0	0	0	497,425
0	0	0	0	0	0	0	1,533	100,960
279,602	660,323	185,232	109,710	331,290	141,090	74,021	343,500	7,160,749
279,602	660,585	682,657	109,710	331,290	151,716	74,021	350,601	8,523,916
\$291,961	\$789,665	\$682,657	\$111,266	\$331,290	\$189,494	\$199,673	\$895,300	\$12,754,662

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 ALL SPECIAL REVENUE FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Mental Health	Dog & Kennel	MRDD	Human Services	Child Support Enforcement	Motor Vehicle & Gas Tax	Title
<b>Revenues:</b>							
Taxes.....	\$176,871	\$0	\$1,619,221	\$0	\$0	\$158,934	\$0
Charges for services.....	0	130,496	0	2,164	185,505	217,154	241,212
Special assessments.....	0	0	0	0	0	0	0
Fines and forfeitures.....	0	5,999	0	0	0	41,797	0
Intergovernmental revenue.....	2,245,376	0	1,271,535	7,211,928	508,290	3,200,801	0
Investment earnings.....	0	0	0	0	0	52,576	3,426
Miscellaneous revenue.....	75,973	16,810	23,578	596,821	125,475	1,079,637	0
<b>Total revenues.....</b>	<b>2,498,220</b>	<b>153,305</b>	<b>2,914,334</b>	<b>7,810,913</b>	<b>819,270</b>	<b>4,750,899</b>	<b>244,638</b>
<b>Expenditures:</b>							
<b>Current:</b>							
<b>General government-</b>							
Legislative and executive.....	0	0	0	0	0	0	181,087
Public safety.....	0	0	0	0	0	0	0
Public works.....	0	0	0	0	0	3,843,475	0
Health.....	2,263,522	152,423	3,358,220	0	0	0	0
Human services.....	0	0	0	8,497,747	1,060,380	0	0
Conservation & recreation.....	0	0	0	0	0	0	0
<b>Total expenditures.....</b>	<b>2,263,522</b>	<b>152,423</b>	<b>3,358,220</b>	<b>8,497,747</b>	<b>1,060,380</b>	<b>3,843,475</b>	<b>181,087</b>
<b>Other financing sources (uses):</b>							
Excess (deficiency) of revenues over (under) expenditures.....	234,698	882	(443,886)	(686,834)	(241,110)	907,424	63,551
Transfers in.....	0	0	0	0	74,079	0	0
Transfers out.....	0	0	0	0	0	0	(60,000)
	0	0	0	0	74,079	0	(60,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	234,698	882	(443,886)	(686,834)	(167,031)	907,424	3,551
Fund balance January 1.....	586,803	61,558	1,756,912	1,641,677	549,091	1,290,994	147,895
Fund balance December 31.....	\$821,501	\$62,440	\$1,313,026	\$954,843	\$382,060	\$2,198,418	\$151,446

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Felony Delinquent Care	Children's Services	Huron County Revolving Loan	Emergency Management	Muny Road	MRDD Residential	Comprehensive Housing	Other Special Revenue Funds	TOTAL
\$0	\$0	\$0	\$0	\$189,351	\$0	\$0	\$289,471	\$2,433,848
0	3,133	0	0	0	0	0	724,669	1,504,333
0	0	0	0	0	0	0	71,970	71,970
0	0	0	0	0	0	0	3,937	51,733
131,862	1,657,392	0	75,729	0	330,669	376,010	522,944	17,532,536
0	0	(2,291)	0	0	0	0	882	54,593
0	(1,224)	29,569	37,981	0	0	15,782	96,546	2,096,948
131,862	1,659,301	27,278	113,710	189,351	330,669	391,792	1,710,419	23,745,961
0	0	25,000	0	0	0	0	762,125	968,212
235,957	0	0	71,292	0	0	0	373,768	681,017
0	0	0	0	133,839	0	386,728	236,640	4,600,682
0	0	0	0	0	0	0	476,232	6,250,397
0	1,459,976	0	0	0	307,816	0	0	11,325,919
0	0	0	0	0	0	0	70,032	70,032
235,957	1,459,976	25,000	71,292	133,839	307,816	386,728	1,918,797	23,896,259
(104,095)	199,325	2,278	42,418	55,512	22,853	5,064	(208,378)	(150,298)
0	0	0	0	0	0	0	0	74,079
0	0	0	0	0	0	0	0	(60,000)
0	0	0	0	0	0	0	0	14,079
(104,095)	199,325	2,278	42,418	55,512	22,853	5,064	(208,378)	(136,219)
383,697	461,260	680,379	67,292	275,778	128,863	68,957	558,979	8,660,135
\$279,602	\$660,585	\$682,657	\$109,710	\$331,290	\$151,716	\$74,021	\$350,601	\$8,523,916

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes.....	\$178,500	\$176,871	(\$1,629)
Intergovernmental revenue.....	2,091,514	2,245,376	153,862
Miscellaneous revenue.....	33,300	116,758	83,458
<b>Total revenues.....</b>	<b>2,303,314</b>	<b>2,539,005</b>	<b>235,691</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	197,466	169,196	28,270
Materials and supplies.....	7,967	7,884	83
Charges and services.....	2,409,563	2,290,427	119,136
Capital purchases.....	10,533	927	9,606
<b>Total expenditures.....</b>	<b>2,625,529</b>	<b>2,468,434</b>	<b>157,095</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(322,215)</b>	<b>70,571</b>	<b>392,786</b>
Fund balance, January 1.....	297,637	297,637	0
Prior year encumbrances appropriated...	430,000	430,000	0
<b>Fund balance, December 31.....</b>	<b>\$405,422</b>	<b>\$798,208</b>	<b>\$392,786</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous revenue.....	\$52,147	\$49,587	(\$2,560)
<b>Total revenues.....</b>	<b>52,147</b>	<b>49,587</b>	<b>(2,560)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	49,964	48,683	1,281
Materials and supplies.....	15,000	7,095	7,905
Capital purchases.....	836	0	836
<b>Total expenditures.....</b>	<b>65,800</b>	<b>55,778</b>	<b>10,022</b>
Deficiency of revenues over expenditures.....	(13,653)	(6,191)	7,462
Fund balance, January 1.....	13,653	13,653	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$7,462</b>	<b>\$7,462</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and forfeitures.....	\$2,916	\$1,574	(\$1,342)
<b>Total revenues.....</b>	<b>2,916</b>	<b>1,574</b>	<b>(1,342)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	6,000	3,939	2,061
<b>Total expenditures.....</b>	<b>6,000</b>	<b>3,939</b>	<b>2,061</b>
Deficiency of revenues over expenditures.....	(3,084)	(2,365)	719
Fund balance, January 1.....	3,084	3,084	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$719</b>	<b>\$719</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and forfeitures.....	\$1,679	\$2,363	\$684
Total revenues.....	1,679	2,363	684
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	2,000	465	1,535
Total expenditures.....	2,000	465	1,535
Excess (Deficiency) of revenues over (under) expenditures.....	(321)	1,898	2,219
Fund balance, January 1.....	321	321	0
Fund balance, December 31.....	\$0	\$2,219	\$2,219

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$12,312	\$8,621	(\$3,691)
<b>Total revenues.....</b>	<b>12,312</b>	<b>8,621</b>	<b>(3,691)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	42,000	18,013	23,987
<b>Total expenditures.....</b>	<b>42,000</b>	<b>18,013</b>	<b>23,987</b>
Deficiency of revenues over expenditures.....	(29,688)	(9,392)	20,296
Fund balance, January 1.....	29,688	29,688	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$20,296</b>	<b>\$20,296</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$103,600	\$130,168	\$26,568
Fines and forfeitures.....	4,000	6,084	2,084
Miscellaneous revenue.....	15,000	16,810	1,810
<b>Total revenues.....</b>	<b>122,600</b>	<b>153,062</b>	<b>30,462</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	108,000	102,736	5,264
Materials and supplies.....	14,000	8,647	5,353
Charges and services.....	26,500	10,527	15,973
Capital purchases.....	40,113	29,123	10,990
<b>Total expenditures.....</b>	<b>188,613</b>	<b>151,033</b>	<b>37,580</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(66,013)</b>	<b>2,029</b>	<b>68,042</b>
Fund balance, January 1.....	65,013	65,013	0
Prior year encumbrances appropriated.....	1,000	1,000	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$68,042</b>	<b>\$68,042</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$19,824	\$31,052	\$11,228
<b>Total revenues.....</b>	<b>19,824</b>	<b>31,052</b>	<b>11,228</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	32,000	30,000	2,000
Capital outlay.....	25,000	17,873	7,127
<b>Total expenditures.....</b>	<b>57,000</b>	<b>47,873</b>	<b>9,127</b>
Deficiency of revenues over expenditures.....	(37,176)	(16,821)	20,355
Fund balance, January 1.....	37,176	37,176	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$20,355</b>	<b>\$20,355</b>



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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services.....	\$20,000	\$29,411	\$9,411
<b>Total revenues.....</b>	<b>20,000</b>	<b>29,411</b>	<b>9,411</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	18,000	6,127	11,873
Charges and services.....	2,000	0	2,000
<b>Total expenditures.....</b>	<b>20,000</b>	<b>6,127</b>	<b>13,873</b>
Excess of revenues over expenditures.....	0	23,284	23,284
Fund balance, January 1.....	25,340	25,340	0
<b>Fund balance, December 31.....</b>	<b>\$25,340</b>	<b>\$48,624</b>	<b>\$23,284</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services.....	\$20,000	\$29,412	\$9,412
Total revenues.....	20,000	29,412	9,412
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	37,333	34,558	2,775
Materials and supplies.....	4,954	3,436	1,518
Charges and services.....	4,500	1,631	2,869
Capital purchases.....	6,500	0	6,500
Total expenditures.....	53,287	39,625	13,662
Deficiency of revenues over expenditures.....	(33,287)	(10,213)	23,074
Fund balance, January 1.....	33,287	33,287	0
Fund balance, December 31.....	\$0	\$23,074	\$23,074

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Investment revenue.....	\$1,000	\$882	(\$118)
<b>Total revenues.....</b>	<b>1,000</b>	<b>882</b>	<b>(118)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Materials and supplies.....	7,205	0	7,205
<b>Total expenditures.....</b>	<b>7,205</b>	<b>0</b>	<b>7,205</b>
Excess (deficiency) of revenues over (under) expenditures.....	(6,205)	882	7,087
Fund balance, January 1.....	6,205	6,205	0
Fund balance, December 31.....	\$0	\$7,087	\$7,087

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes.....	\$1,620,000	\$1,619,221	(\$779)
Intergovernmental revenue.....	980,000	1,314,839	334,839
Miscellaneous revenue.....	65,000	48,934	(16,066)
<b>Total revenues.....</b>	<b>2,665,000</b>	<b>2,982,994</b>	<b>317,994</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	2,324,088	2,320,264	3,824
Materials and supplies.....	87,912	86,628	1,284
Charges and services.....	837,853	782,913	54,940
Capital purchases.....	427,200	416,084	11,116
<b>Total expenditures.....</b>	<b>3,677,053</b>	<b>3,605,889</b>	<b>71,164</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,012,053)	(622,895)	389,158
<b>Other financing sources (uses):</b>			
Transfers in.....	5,000	0	(5,000)
<b>Total other financing sources (uses)</b>	<b>5,000</b>	<b>0</b>	<b>(5,000)</b>
Deficiency of revenues and other financing sources over (under) expenditures and other uses.....	(1,007,053)	(622,895)	384,158
Fund balance, January 1.....	1,476,126	1,476,126	0
Prior year encumbrances appropriated.....	304,053	304,053	0
<b>Fund balance, December 31.....</b>	<b>\$773,126</b>	<b>\$1,157,284</b>	<b>\$384,158</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	1,590	1,590	0
Total expenditures.....	1,590	1,590	0
Deficiency of revenues over expenditures.....	(1,590)	(1,590)	0
Fund balance, January 1.....	1,590	1,590	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)  
 COMMUNITY CORRECTIONS SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$124,182	\$90,615	(\$33,567)
<b>Total revenues.....</b>	<b>124,182</b>	<b>90,615</b>	<b>(33,567)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	55,834	53,666	2,168
Materials and supplies.....	0	0	0
Charges and services.....	68,348	34,688	33,660
Capital purchases.....	0	0	0
<b>Total expenditures.....</b>	<b>124,182</b>	<b>88,354</b>	<b>35,828</b>
Excess of revenues over expenditures.....	0	2,261	2,261
Fund balance, January 1.....	12,160	12,160	0
<b>Fund balance, December 31.....</b>	<b>\$12,160</b>	<b>\$14,421</b>	<b>\$2,261</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$6,137	\$1,159	(\$4,978)
<b>Total revenues.....</b>	<b>6,137</b>	<b>1,159</b>	<b>(4,978)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	15,000	2,933	12,067
<b>Total expenditures.....</b>	<b>15,000</b>	<b>2,933</b>	<b>12,067</b>
Deficiency of revenues over expenditures.....	(8,863)	(1,774)	7,089
Fund balance, January 1.....	8,863	8,863	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$7,089</b>	<b>\$7,089</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Investment revenue.....	\$72	\$0	(\$72)
Total revenues.....	72	0	(72)
Expenditures:			
Current:			
Personal services.....	350	278	72
Total expenditures.....	350	278	72
Deficiency of revenues over expenditures.....	(278)	(278)	0
Fund balance, January 1.....	278	278	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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$8,054,353	\$7,211,254	(\$843,099)
Miscellaneous revenue.....	607,860	597,506	(10,354)
<b>Total revenues.....</b>	<b>8,662,213</b>	<b>7,808,760</b>	<b>(853,453)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	3,513,000	3,051,940	461,060
Materials and supplies.....	131,200	105,665	25,535
Charges and services.....	6,872,961	5,583,665	1,289,296
Capital purchases.....	327,700	152,461	175,239
<b>Total expenditures.....</b>	<b>10,844,861</b>	<b>8,893,731</b>	<b>1,951,130</b>
Deficiency of revenues over expenditures.....	(2,182,648)	(1,084,971)	1,097,677
Fund balance, January 1.....	1,819,948	1,819,948	0
Prior year encumbrances appropriated.....	362,700	362,700	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$1,097,677</b>	<b>\$1,097,677</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$140,568	\$185,505	\$44,937
Intergovernmental revenue.....	600,000	582,416	(17,584)
Miscellaneous revenue.....	50,000	124,136	74,136
<b>Total revenues.....</b>	<b>790,568</b>	<b>892,057</b>	<b>101,489</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	703,000	624,758	78,242
Materials and supplies.....	5,150	247	4,903
Charges and services.....	657,407	414,064	243,343
Capital purchases.....	5,000	0	5,000
<b>Total expenditures.....</b>	<b>1,370,557</b>	<b>1,039,069</b>	<b>331,488</b>
Deficiency of revenues over expenditures.....	(579,989)	(147,012)	432,977
Fund balance, January 1.....	569,419	569,419	0
Prior year encumbrances appropriated.....	10,570	10,570	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$432,977</b>	<b>\$432,977</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous revenue.....	\$8,400	\$0	(\$8,400)
<b>Total revenues.....</b>	<b>8,400</b>	<b>0</b>	<b>(8,400)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Materials and supplies.....	1,734	1,329	405
Capital purchases.....	3,989	2,135	1,854
<b>Total expenditures.....</b>	<b>5,723</b>	<b>3,464</b>	<b>2,259</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>2,677</b>	<b>(3,464)</b>	<b>(6,141)</b>
Fund balance, January 1.....	5,323	5,323	0
<b>Fund balance, December 31.....</b>	<b>\$8,000</b>	<b>\$1,859</b>	<b>(\$6,141)</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$18,485	\$23,929	\$5,444
<b>Total revenues.....</b>	<b>18,485</b>	<b>23,929</b>	<b>5,444</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Materials and supplies.....	17,000	16,030	970
Charges and services.....	8,000	5,757	2,243
<b>Total expenditures.....</b>	<b>25,000</b>	<b>21,787</b>	<b>3,213</b>
Excess (deficiency) of revenues over (under) expenditures.....	(6,515)	2,142	8,657
Fund balance, January 1.....	6,515	6,515	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$8,657</b>	<b>\$8,657</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$400,000	\$411,140	\$11,140
Miscellaneous revenue.....	15,000	20,824	5,824
<b>Total revenues.....</b>	<b>415,000</b>	<b>431,964</b>	<b>16,964</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	233,285	218,659	14,626
Materials and supplies.....	6,500	5,752	748
Charges and services.....	191,159	179,222	11,937
Capital purchases.....	6,500	5,928	572
<b>Total expenditures.....</b>	<b>437,444</b>	<b>409,561</b>	<b>27,883</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(22,444)</b>	<b>22,403</b>	<b>44,847</b>
Fund balance, January 1.....	22,444	22,444	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$44,847</b>	<b>\$44,847</b>

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, 2001

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

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$0	\$4,291	\$4,291
Total revenues.....	0	4,291	4,291
Excess of revenues over expenditures.....	0	4,291	4,291
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$4,291	\$4,291

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes.....	\$150,000	\$155,055	\$5,055
Charges for services.....	50,000	177,366	127,366
Licenses and permits.....	1,000	0	(1,000)
Fines and forfeitures.....	50,000	41,334	(8,666)
Intergovernmental revenue.....	3,250,000	3,244,801	(5,199)
Investment earnings.....	60,000	52,576	(7,424)
Miscellaneous revenue.....	954,000	1,079,637	125,637
<b>Total revenues.....</b>	<b>4,515,000</b>	<b>4,750,769</b>	<b>235,769</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	1,838,000	1,646,546	191,454
Materials and supplies.....	694,025	568,552	125,473
Charges and services.....	2,518,384	2,161,264	357,120
Capital purchases.....	221,900	211,404	10,496
<b>Total expenditures.....</b>	<b>5,272,309</b>	<b>4,587,766</b>	<b>684,543</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(757,309)</b>	<b>163,003</b>	<b>920,312</b>
Fund balance, January 1.....	796,968	796,968	0
Prior year encumbrances appropriated.....	597,309	597,309	0
<b>Fund balance, December 31.....</b>	<b>\$636,968</b>	<b>\$1,557,280</b>	<b>\$920,312</b>



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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$50,000	\$60,929	\$10,929
<b>Total revenues.....</b>	<b>50,000</b>	<b>60,929</b>	<b>10,929</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital purchases.....	80,000	69,855	10,145
<b>Total expenditures.....</b>	<b>80,000</b>	<b>69,855</b>	<b>10,145</b>
Deficiency of revenues over expenditures.....	(30,000)	(8,926)	21,074
Fund balance, January 1.....	49,680	49,680	0
<b>Fund balance, December 31.....</b>	<b>\$19,680</b>	<b>\$40,754</b>	<b>\$21,074</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$220,000	\$240,115	\$20,115
Investment earnings.....	3,000	3,446	446
<b>Total revenues.....</b>	<b>223,000</b>	<b>243,561</b>	<b>20,561</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	165,495	144,187	21,308
Materials and supplies.....	8,000	6,737	1,263
Charges and services.....	28,000	24,562	3,438
Capital purchases.....	5,000	3,067	1,933
<b>Total expenditures.....</b>	<b>206,495</b>	<b>178,553</b>	<b>27,942</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>16,505</b>	<b>65,008</b>	<b>48,503</b>
<b>Other financing sources (uses).....</b>			
Transfers out.....	(60,000)	(60,000)	0
<b>Total other financing sources (uses)</b>	<b>(60,000)</b>	<b>(60,000)</b>	<b>0</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....</b>	<b>(43,495)</b>	<b>5,008</b>	<b>48,503</b>
Fund balance, January 1.....	142,467	142,467	0
<b>Fund balance, December 31.....</b>	<b>\$98,972</b>	<b>\$147,475</b>	<b>\$48,503</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$36,280	\$38,463	\$2,183
<b>Total revenues.....</b>	<b>36,280</b>	<b>38,463</b>	<b>2,183</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	60,000	53,594	6,406
<b>Total expenditures.....</b>	<b>60,000</b>	<b>53,594</b>	<b>6,406</b>
Deficiency of revenues over expenditures.....	(23,720)	(15,131)	8,589
Fund balance, January 1.....	23,720	23,720	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$8,589</b>	<b>\$8,589</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$14,000	\$17,590	\$3,590
Total revenues.....	14,000	17,590	3,590
Expenditures:			
Current:			
Charges and services.....	27,158	25,575	1,583
Total expenditures.....	27,158	25,575	1,583
Deficiency of revenues over expenditures.....	(13,158)	(7,985)	5,173
Fund balance, January 1.....	13,158	13,158	0
Fund balance, December 31.....	\$0	\$5,173	\$5,173

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$1,925	\$75	(\$1,850)
Total revenues.....	1,925	75	(1,850)
Current:			
Charges and services.....	3,000	0	3,000
Total expenditures.....	3,000	0	3,000
Excess (deficiency) of revenues over (under) expenditures.....	(1,075)	75	1,150
Fund balance, January 1.....	1,075	1,075	0
Fund balance, December 31.....	\$0	\$1,150	\$1,150

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenues:			
Intergovernmental revenue.....	\$227,476	\$131,862	(\$95,614)
<hr/>			
Total revenues.....	227,476	131,862	(95,614)
<hr/>			
Current:			
Personal services.....	270,700	156,116	114,584
Charges and services.....	348,000	75,009	272,991
<hr/>			
Total expenditures.....	618,700	231,125	387,575
<hr/>			
Deficiency of revenues over expenditures.....	(391,224)	(99,263)	291,961
Fund balance, January 1.....	391,224	391,224	0
<hr/>			
Fund balance, December 31.....	\$0	\$291,961	\$291,961
<hr/> <hr/>			

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$2,160	\$2,691	\$531
Total revenues.....	2,160	2,691	531
<b>Expenditures:</b>			
Charges and services.....	6,000	0	6,000
Total expenditures.....	6,000	0	6,000
Excess (deficiency) of revenues over (under) expenditures.....	(3,840)	2,691	6,531
Fund balance, January 1.....	3,846	3,846	0
Fund balance, December 31.....	\$6	\$6,537	\$6,531

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous revenue.....	\$0	\$1,214	\$1,214
<b>Total revenues.....</b>	<b>0</b>	<b>1,214</b>	<b>1,214</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	29,787	2,765	27,022
<b>Total expenditures.....</b>	<b>29,787</b>	<b>2,765</b>	<b>27,022</b>
Deficiency of revenues over expenditures.....	(29,787)	(1,551)	28,236
Fund balance, January 1.....	29,687	29,687	0
Prior year encumbrances appropriated.....	100	100	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$28,236</b>	<b>\$28,236</b>



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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$1,537,901	\$1,617,361	\$79,460
<b>Total revenues.....</b>	<b>1,537,901</b>	<b>1,617,361</b>	<b>79,460</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	2,060,805	1,508,764	552,041
<b>Total expenditures.....</b>	<b>2,060,805</b>	<b>1,508,764</b>	<b>552,041</b>
Excess (deficiency) of revenues over (under) expenditures.....	(522,904)	108,597	631,501
Fund balance, January 1.....	407,904	407,904	0
Prior year encumbrances appropriated.....	115,000	115,000	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$631,501</b>	<b>\$631,501</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services.....	\$19,000	\$18,476	(\$524)
<b>Total revenues.....</b>	<b>19,000</b>	<b>18,476</b>	<b>(524)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	29,311	18,659	10,652
<b>Total expenditures.....</b>	<b>29,311</b>	<b>18,659</b>	<b>10,652</b>
Deficiency of revenues over expenditures.....	(10,311)	(183)	10,128
Fund balance, January 1.....	10,311	10,311	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$10,128</b>	<b>\$10,128</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Special assessments.....	\$71,751	\$71,970	\$219
Miscellaneous revenue.....	2,059	2,205	146
<b>Total revenues.....</b>	<b>73,810</b>	<b>74,175</b>	<b>365</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	46,850	40,812	6,038
Materials and supplies.....	6,000	1,608	4,392
Charges and services.....	56,000	29,263	26,737
<b>Total expenditures.....</b>	<b>108,850</b>	<b>71,683</b>	<b>37,167</b>
Excess (deficiency) of revenues over (under) expenditures.....	(35,040)	2,492	37,532
Fund balance, January 1.....	46,714	46,714	0
<b>Fund balance, December 31.....</b>	<b>\$11,674</b>	<b>\$49,206</b>	<b>\$37,532</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$22,000	\$23,921	\$1,921
<b>Total revenues.....</b>	<b>22,000</b>	<b>23,921</b>	<b>1,921</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	19,250	16,819	2,431
Charges and services.....	3,750	0	3,750
<b>Total expenditures.....</b>	<b>23,000</b>	<b>16,819</b>	<b>6,181</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,000)	7,102	8,102
<b>Other financing sources (uses):</b>			
Transfers in.....	10,000	0	(10,000)
Transfers out.....	(9,000)	0	9,000
<b>Total other financing sources (uses)</b>	<b>1,000</b>	<b>0</b>	<b>(1,000)</b>
Excess of revenues and other financing sources over expenditures and other uses.....	0	7,102	7,102
Fund balance, January 1.....	15,860	15,860	0
<b>Fund balance, December 31.....</b>	<b>\$15,860</b>	<b>\$22,962</b>	<b>\$7,102</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$181,299	\$76,567	(\$104,732)
<b>Total revenues.....</b>	<b>181,299</b>	<b>76,567</b>	<b>(104,732)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	303,160	193,042	110,118
<b>Total expenditures.....</b>	<b>303,160</b>	<b>193,042</b>	<b>110,118</b>
Deficiency of revenues over expenditures.....	(121,861)	(116,475)	5,386
Fund balance, January 1.....	120,235	120,235	0
Prior year encumbrances appropriated.....	1,626	1,626	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$5,386</b>	<b>\$5,386</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Investment revenue.....	\$0	\$3,997	\$3,997
Miscellaneous revenue.....	118,707	107,383	(11,324)
<b>Total revenues.....</b>	<b>118,707</b>	<b>111,380</b>	<b>(7,327)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	145,000	25,000	120,000
<b>Total expenditures.....</b>	<b>145,000</b>	<b>25,000</b>	<b>120,000</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(26,293)</b>	<b>86,380</b>	<b>112,673</b>
Fund balance, January 1.....	98,302	98,302	0
<b>Fund balance, December 31.....</b>	<b>\$72,009</b>	<b>\$184,682</b>	<b>\$112,673</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 2000 SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$36,734	\$17,114	(\$19,620)
<b>Total revenues.....</b>	<b>36,734</b>	<b>17,114</b>	<b>(19,620)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	39,229	19,609	19,620
<b>Total expenditures.....</b>	<b>39,229</b>	<b>19,609</b>	<b>19,620</b>
Deficiency of revenues over expenditures.....	(2,495)	(2,495)	0
Fund balance, January 1.....	(17,120)	(17,120)	0
Prior year encumbrances appropriated.....	19,615	19,615	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	\$124	\$124	\$0
Total expenditures.....	124	124	0
Deficiency of revenues over expenditures.....	(124)	(124)	0
Fund balance, January 1.....	124	124	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)  
 EMERGENCY MANAGEMENT AGENCY  
 SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$62,178	\$75,729	\$13,551
Miscellaneous revenue.....	16,900	37,981	21,081
<b>Total revenues.....</b>	<b>79,078</b>	<b>113,710</b>	<b>34,632</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	38,169	22,291	15,878
Charges and services.....	78,000	48,576	29,424
<b>Total expenditures.....</b>	<b>116,169</b>	<b>70,867</b>	<b>45,302</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(37,091)</b>	<b>42,843</b>	<b>79,934</b>
Fund balance, January 1.....	68,423	68,423	0
Prior year encumbrances appropriated.....	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$31,332</b>	<b>\$111,266</b>	<b>\$79,934</b>

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  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$62,400	\$45,280	(\$17,120)
<b>Total revenues.....</b>	<b>62,400</b>	<b>45,280</b>	<b>(17,120)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	62,400	42,687	19,713
<b>Total expenditures.....</b>	<b>62,400</b>	<b>42,687</b>	<b>19,713</b>
Excess of revenues over expenditures.....	0	2,593	2,593
Fund balance, January 1.....	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$2,593</b>	<b>\$2,593</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 1997 SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	\$2,720	\$2,720	\$0
Total expenditures.....	2,720	2,720	0
Deficiency of revenues over expenditures.....	(2,720)	(2,720)	0
Fund balance, January 1.....	2,720	2,720	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)  
 MUNY ROAD SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes.....	\$170,000	\$189,231	\$19,231
<b>Total revenues.....</b>	<b>170,000</b>	<b>189,231</b>	<b>19,231</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	434,601	133,839	300,762
<b>Total expenditures.....</b>	<b>434,601</b>	<b>133,839</b>	<b>300,762</b>
Excess (deficiency) of revenues over (under) expenditures.....	(264,601)	55,392	319,993
Fund balance, January 1.....	264,601	264,601	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$319,993</b>	<b>\$319,993</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 1999 SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$0	\$0	\$0
<b>Total revenues.....</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	5,008	5,008	0
<b>Total expenditures.....</b>	<b>5,008</b>	<b>5,008</b>	<b>0</b>
Deficiency of revenues over expenditures.....	(5,008)	(5,008)	0
Fund balance, January 1.....	5,008	5,008	0
Fund balance, December 31.....	\$0	\$0	\$0

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$75,353	\$67,602	(\$7,751)
Miscellaneous revenue.....	21,272	22,772	1,500
<b>Total revenues.....</b>	<b>96,625</b>	<b>90,374</b>	<b>(6,251)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	87,400	82,289	5,111
Materials and supplies.....	4,042	3,428	614
Charges and services.....	21,893	18,357	3,536
Capital outlay.....	3,500	3,500	0
<b>Total expenditures.....</b>	<b>116,835</b>	<b>107,574</b>	<b>9,261</b>
Deficiency of revenues over expenditures.....	(20,210)	(17,200)	3,010
Fund balance, January 1.....	19,955	19,955	0
Prior year encumbrances appropriated.....	255	255	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$3,010</b>	<b>\$3,010</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$15,756	\$93	(\$15,663)
Charges for Services.....	39,024	73,630	34,606
<b>Total revenues.....</b>	<b>54,780</b>	<b>73,723</b>	<b>18,943</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	0	0	0
Charges and services.....	58,555	56,447	2,108
Capital outlay.....	73,105	73,105	0
<b>Total expenditures.....</b>	<b>131,660</b>	<b>129,552</b>	<b>2,108</b>
Deficiency of revenues over expenditures.....	(76,880)	(55,829)	21,051
Fund balance, January 1.....	76,945	76,945	0
Prior year encumbrances appropriated.....	275	275	0
<b>Fund balance, December 31.....</b>	<b>\$340</b>	<b>\$21,391</b>	<b>\$21,051</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$334,000	\$363,058	\$29,058
<b>Total revenues.....</b>	<b>334,000</b>	<b>363,058</b>	<b>29,058</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	364,000	346,078	17,922
<b>Total expenditures.....</b>	<b>364,000</b>	<b>346,078</b>	<b>17,922</b>
Excess (deficiency) of revenues over (under) expenditures.....	(30,000)	16,980	46,980
Fund balance, January 1.....	90,980	90,980	0
Prior year encumbrances appropriated.....	30,000	30,000	0
<b>Fund balance, December 31.....</b>	<b>\$90,980</b>	<b>\$137,960</b>	<b>\$46,980</b>



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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes.....	\$296,255	\$289,471	(\$6,784)
Intergovernmental revenue.....	31,000	30,525	(475)
<b>Total revenues.....</b>	<b>327,255</b>	<b>319,996</b>	<b>(7,259)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	327,255	316,902	10,353
<b>Total expenditures.....</b>	<b>327,255</b>	<b>316,902</b>	<b>10,353</b>
<b>Excess of revenues over expenditures.....</b>	<b>0</b>	<b>3,094</b>	<b>3,094</b>
Fund balance, January 1.....	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$3,094</b>	<b>\$3,094</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$227,810	\$264,300	\$36,490
Miscellaneous revenue.....	\$0	\$13,683	\$13,683
<b>Total revenues.....</b>	<b>227,810</b>	<b>277,983</b>	<b>50,173</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	295,213	273,576	21,637
<b>Total expenditures.....</b>	<b>295,213</b>	<b>273,576</b>	<b>21,637</b>
Excess (deficiency) of revenues over (under) expenditures.....	(67,403)	4,407	71,810
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	(67,403)	4,407	71,810
Fund balance, January 1.....	67,425	67,425	0
Fund balance, December 31.....	\$22	\$71,832	\$71,810

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$212,708	\$120,032	(\$92,676)
<b>Total revenues.....</b>	<b>212,708</b>	<b>120,032</b>	<b>(92,676)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	212,706	131,140	81,566
<b>Total expenditures.....</b>	<b>212,706</b>	<b>131,140</b>	<b>81,566</b>
Excess (deficiency) of revenues over (under) expenditures.....	2	(11,108)	(11,110)
Fund balance, January 1.....	11,108	11,108	0
<b>Fund balance, December 31.....</b>	<b>\$11,110</b>	<b>\$0</b>	<b>(\$11,110)</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$19,000	\$15,626	(\$3,374)
Miscellaneous revenue.....	500	0	(500)
<b>Total revenues.....</b>	<b>19,500</b>	<b>15,626</b>	<b>(3,874)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	30,120	22,341	7,779
<b>Total expenditures.....</b>	<b>30,120</b>	<b>22,341</b>	<b>7,779</b>
<b>Deficiency of revenues over expenditures.....</b>	<b>(10,620)</b>	<b>(6,715)</b>	<b>3,905</b>
Fund balance, January 1.....	32,710	32,710	0
Prior year encumbrances appropriated.....	120	120	0
<b>Fund balance, December 31.....</b>	<b>\$22,210</b>	<b>\$26,115</b>	<b>\$3,905</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$15,600	\$14,865	(\$735)
Miscellaneous revenue.....	3,000	944	(2,056)
<b>Total revenues.....</b>	<b>18,600</b>	<b>15,809</b>	<b>(2,791)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Materials and supplies.....	10,000	2,090	7,910
Capital outlay.....	15,000	11,668	3,332
<b>Total expenditures.....</b>	<b>25,000</b>	<b>13,758</b>	<b>11,242</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(6,400)</b>	<b>2,051</b>	<b>8,451</b>
Fund balance, January 1.....	37,270	37,270	0
<b>Fund balance, December 31.....</b>	<b>\$30,870</b>	<b>\$39,321</b>	<b>\$8,451</b>

**HURON COUNTY, OHIO  
DEBT SERVICE FUND  
DECEMBER 31, 2001**

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.

**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, 2001

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

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES  
 ALL DEBT SERVICE FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	Human Services Bond Retirement	Jail Bond Retirement	Total
Revenues:			
Intergovernmental revenue.....	\$349,803	\$0	\$349,803
<b>Total revenue.....</b>	<b>349,803</b>	<b>0</b>	<b>349,803</b>
Expenditures:			
Principal retirement.....	100,000	185,000	285,000
Interest and fiscal charges.....	249,803	222,475	472,278
<b>Total expenditures.....</b>	<b>349,803</b>	<b>407,475</b>	<b>757,278</b>
Excess (deficiency) of revenues over (under) expenditures.....	0	(407,475)	(407,475)
Other financing (uses).....			
Operating transfers in.....	0	407,475	407,475
<b>Total other sources.....</b>	<b>0</b>	<b>407,475</b>	<b>407,475</b>
Excess of revenues and other financing sources over expenditures and other uses.....	0	0	0
Fund balance, January 1.....	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$349,803	\$349,803	\$0
<b>Total revenue.....</b>	<b>349,803</b>	<b>349,803</b>	<b>0</b>
<b>Expenditures:</b>			
<b>Debt service:</b>			
Principal retirement.....	100,000	100,000	0
Interest and fiscal charges.....	249,803	249,803	0
<b>Total expenditures.....</b>	<b>349,803</b>	<b>349,803</b>	<b>0</b>
Excess of revenues over expenditures.....	0	0	0
Fund balance, January 1.....	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Debt service:			
Principal retirement.....	185,000	185,000	0
Interest and fiscal charges.....	222,475	222,475	0
<b>Total expenditures.....</b>	<b>407,475</b>	<b>407,475</b>	<b>0</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(407,475)	(407,475)	0
Other financing sources (uses).....			
Transfers in.....	407,475	407,475	0
<b>Total other financing sources (uses)</b>	<b>407,475</b>	<b>407,475</b>	<b>0</b>
Excess of revenues and other financing sources over expenditures and other uses.....	0	0	0
Fund balance, January 1.....	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	349,803	349,803	0
<b>Total revenue.....</b>	<b>349,803</b>	<b>349,803</b>	<b>0</b>
<b>Expenditures:</b>			
<b>Debt service:</b>			
Principal retirement.....	285,000	285,000	0
Interest and fiscal charges.....	472,278	472,278	0
<b>Total expenditures.....</b>	<b>757,278</b>	<b>757,278</b>	<b>0</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(407,475)	(407,475)	0
<b>Other financing sources (uses):</b>			
Transfers in.....	407,475	407,475	0
<b>Total other financing sources (uses)</b>	<b>407,475</b>	<b>407,475</b>	<b>0</b>
Excess of revenues and other financing sources over expenditures and other uses.....	0	0	0
Fund balance, January 1.....	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**HURON COUNTY, OHIO  
CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2001**

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

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

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

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

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

**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, 2001

	Section Line 30 Overpass	MRDD onstructio	Permanent Improvement	Jail Construction	New Voting Equipment	Total
<b>Assets:</b>						
Pooled cash and investments.....	\$73,709	\$46,284	\$401,615	\$0	\$5,505	\$527,113
<b>Total assets.....</b>	<b>\$73,709</b>	<b>\$46,284</b>	<b>\$401,615</b>	<b>\$0</b>	<b>\$5,505</b>	<b>\$527,113</b>
<b>Liabilities:</b>						
Accounts payable.....	\$44,388	\$0	\$0	\$0	\$0	\$44,388
<b>Total liabilities.....</b>	<b>44,388</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,388</b>
<b>Fund Balances:</b>						
Reserved for encumbrances.....	10,914	0	0	0	0	10,914
Unreserved-						
Undesignated .....	18,407	46,284	401,615	0	5,505	471,811
<b>Total fund balance .....</b>	<b>29,321</b>	<b>46,284</b>	<b>401,615</b>	<b>0</b>	<b>5,505</b>	<b>482,725</b>
<b>Total liabilities and fund balances.....</b>	<b>\$73,709</b>	<b>\$46,284</b>	<b>\$401,615</b>	<b>\$0</b>	<b>\$5,505</b>	<b>\$527,113</b>

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES  
 ALL CAPITAL PROJECTS FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	Section Line 30 Overpass	MRDD onstructio	Permanent Improvement	Jail Construction	New Voting Equipment	Total
Revenues:						
Charges for services.....	50,000	0	\$9,282	\$0	\$0	\$59,282
Intergovernmental revenue.....	0	0	0	0	0	0
<b>Total revenue.....</b>	<b>50,000</b>	<b>0</b>	<b>9,282</b>	<b>0</b>	<b>0</b>	<b>59,282</b>
Expenditures:						
Capital outlay.....	946,733	33,470	71,304	702	21,850	1,074,059
<b>Total expenditures.....</b>	<b>946,733</b>	<b>33,470</b>	<b>71,304</b>	<b>702</b>	<b>21,850</b>	<b>1,074,059</b>
Excess (deficiency) of revenues over (under) expenditures.....	(896,733)	(33,470)	(62,022)	(702)	(21,850)	(1,014,777)
Operating transfers in.....	0	0	223,624	0	3,875	227,499
<b>Total other sources.....</b>	<b>0</b>	<b>0</b>	<b>223,624</b>	<b>0</b>	<b>3,875</b>	<b>227,499</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	(896,733)	(33,470)	161,602	(702)	(17,975)	(787,278)
Fund balance, January 1.....	926,054	79,754	240,013	702	23,480	1,270,003
<b>Fund balance, December 31.....</b>	<b>\$29,321</b>	<b>\$46,284</b>	<b>\$401,615</b>	<b>\$0</b>	<b>\$5,505</b>	<b>\$482,725</b>

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenue:			
Charges for services.....	\$53,000	\$50,000	(\$3,000)
Intergovernmental revenue.....	283,000	0	(283,000)
Total revenue.....	336,000	50,000	(286,000)
Expenditures:			
Capital outlay.....	976,054	946,260	29,794
Total expenditures.....	976,054	946,260	29,794
Deficiency of revenues over expenditures.....	(640,054)	(896,260)	(256,206)
Fund balance, January 1.....	926,054	926,054	0
Prior year encumbrances appropriated.....	0	0	0
Fund balance, December 31.....	\$286,000	\$29,794	(\$256,206)

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenue:			
Intergovernmental revenue.....	\$60,000	\$0	(\$60,000)
<hr/>			
Total revenue.....	60,000	0	(60,000)
<hr/>			
Expenditures:			
Capital outlay.....	100,000	33,470	66,530
<hr/>			
Total expenditures.....	100,000	33,470	66,530
<hr/>			
Deficiency of revenues over expenditures.....	(40,000)	(33,470)	6,530
<hr/>			
Fund balance, January 1.....	79,754	79,754	0
<hr/>			
Fund balance, December 31.....	\$39,754	\$46,284	\$6,530
<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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenue:			
Charges for services.....	\$10,126	\$9,282	(\$844)
<hr/>			
Total revenue.....	10,126	9,282	(844)
<hr/>			
Expenditures:			
Capital outlay.....	250,139	71,304	178,835
<hr/>			
Total expenditures.....	250,139	71,304	178,835
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	(240,013)	(62,022)	177,991
<hr/>			
Other financing sources:			
Transfers in.....	0	223,624	223,624
<hr/>			
Total other financing sources.....	0	223,624	223,624
<hr/>			
Excess (deficiency) of revenues and other financing sources over expenditures and other uses.....	(240,013)	161,602	401,615
<hr/>			
Fund balance, January 1.....	240,013	240,013	0
<hr/>			
Fund balance, December 31.....	\$0	\$401,615	\$401,615
<hr/> <hr/>			

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 JAIL CONSTRUCTION  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2001

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

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, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenue:			
Intergovernmental revenue.....	\$105,000	\$0	(\$105,000)
<hr/>			
Total revenue.....	105,000	0	(105,000)
<hr/>			
Expenditures:			
Capital outlay.....	21,975	21,850	125
<hr/>			
Total expenditures.....	21,975	21,850	125
<hr/>			
Excess (deficiency) of revenues over (under) expenditures.....	83,025	(21,850)	(104,875)
<hr/>			
Other financing sources:			
Transfers in.....	0	3,875	3,875
<hr/>			
Total other financing sources.....	0	3,875	3,875
<hr/>			
Excess (deficiency) of revenues and other financing sources over expendi- tures and other uses.....	83,025	(17,975)	(101,000)
<hr/>			
Fund balance, January 1.....	23,480	23,480	0
<hr/>			
Fund balance, December 31.....	\$106,505	\$5,505	(\$101,000)
<hr/> <hr/>			

HURON COUNTY, OHIO  
 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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Charges for services.....	\$63,126	\$59,282	(\$3,844)
Intergovernmental revenue.....	448,000	0	(448,000)
	511,126	59,282	(451,844)
Expenditures:			
Capital outlay.....	1,348,870	1,073,586	275,284
Total expenditures.....	1,348,870	1,073,586	275,284
Excess (Deficiency) of revenues over (under) expenditures.....	(837,744)	(1,014,304)	(176,560)
Other financing sources:			
Transfers in.....	0	227,499	227,499
Total other financing sources.....	0	227,499	227,499
Deficiency of revenues and other financ- ing sources over expenditures and other uses.....	(837,744)	(786,805)	50,939
Fund balance, January 1.....	1,270,003	1,270,003	0
Fund balance, December 31.....	\$432,259	\$483,198	\$50,939

**HURON COUNTY, OHIO  
FIDUCIARY FUNDS  
DECEMBER 31, 2001**

**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 drivers licenses to operate that office.

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

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

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

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

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

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

**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, 2001

Expendable Trust Funds

	Early Interv. Coll.	MRDD Trust	Harter Trust	Children's Trust	Commissary Rotary Trust	Canine Trust	Unclaimed Money	Total Agency Funds	Total
<b>Assets:</b>									
Pooled cash and investments.....	\$1,815	\$34,554	\$3,558	\$8,004	\$106,413	\$2,327	23,163	\$2,988,917	\$3,168,751
Segregated Cash.....	0	0	0	0	0	0	0	753,879	753,879
Taxes receivable.....	0	0	0	0	0	0	0	40,496,451	40,496,451
Accounts receivable.....	244	0	0	0	3,119	0	0	1,156,246	1,159,609
<b>Total assets.....</b>	<b>\$2,059</b>	<b>\$34,554</b>	<b>\$3,558</b>	<b>\$8,004</b>	<b>\$109,532</b>	<b>\$2,327</b>	<b>\$23,163</b>	<b>\$45,395,493</b>	<b>\$45,578,690</b>
<b>Liabilities:</b>									
Accounts payable.....	\$1,633	\$4,093	\$768	\$0	\$257	\$0	\$0	\$0	\$6,751
Due to other governments.....	0	0	0	0	0	0	0	40,496,451	40,496,451
Unapportioned monies.....	0	0	0	0	0	0	0	2,165,657	2,165,657
Amounts due to others.....	0	0	0	0	0	0	0	2,590,597	2,590,597
Payroll withholding.....	0	0	0	0	0	0	0	142,788	142,788
<b>Total liabilities.....</b>	<b>1,633</b>	<b>4,093</b>	<b>768</b>	<b>0</b>	<b>257</b>	<b>0</b>	<b>0</b>	<b>45,395,493</b>	<b>45,402,244</b>
<b>Fund Balances:</b>									
Unreserved- Undesignated.....	426	30,461	2,790	8,004	109,275	2,327	23,163	0	176,446
<b>Total fund balances.....</b>	<b>426</b>	<b>30,461</b>	<b>2,790</b>	<b>8,004</b>	<b>109,275</b>	<b>2,327</b>	<b>23,163</b>	<b>0</b>	<b>176,446</b>
<b>Total liabilities and fund balances...</b>	<b>\$2,059</b>	<b>\$34,554</b>	<b>\$3,558</b>	<b>\$8,004</b>	<b>\$109,532</b>	<b>\$2,327</b>	<b>\$23,163</b>	<b>\$45,395,493</b>	<b>\$45,578,690</b>

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 ALL EXPENDABLE TRUST FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	Early Interv. Coll.	MRDD Trust	Harter Trust	Children's Trust	Commissary Rotary Trust	Canine Trust	Unclaimed Money	Total
<b>Revenues:</b>								
Charges for services.....	\$0	\$0	\$0	\$0	\$0	(\$1,000)	\$0	(\$1,000)
Intergovernmental revenue.....	\$4,311	\$0	\$0	\$6,992	\$0	\$0	\$0	\$11,303
Investment income.....	198	0	0	0	0	0	0	198
Miscellaneous revenue.....	17,686	19,392	4,070	0	35,162	1,800	4,347	82,457
	22,195	19,392	4,070	6,992	35,162	800	4,347	92,958
<b>Expenditures:</b>								
<b>Current:</b>								
Human services.....	26,040	13,975	4,672	419	0	0	0	45,106
Miscellaneous.....	0	0	0	0	15,948	2,503	5,463	23,914
Total expenditures.....	26,040	13,975	4,672	419	15,948	2,503	5,463	69,020
Excess (deficiency) of revenues over (under) expenditures.....	(3,845)	5,417	(602)	6,573	19,214	(1,703)	(1,116)	23,938
Fund balance, January 1.....	4,271	25,044	3,392	1,431	90,061	4,030	24,279	152,508
Fund balance, December 31.....	\$426	\$30,461	\$2,790	\$8,004	\$109,275	\$2,327	\$23,163	\$176,446

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 EARLY INTERVENTION COLLABORATIVE  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$3,000	\$4,311	\$1,311
Investment earnings.....	50	198	148
Miscellaneous revenue.....	18,000	17,442	(558)
<b>Total revenues.....</b>	<b>\$21,050</b>	<b>\$21,951</b>	<b>\$901</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Miscellaneous.....	\$26,800	\$25,902	898
<b>Total expenditures.....</b>	<b>26,800</b>	<b>25,902</b>	<b>898</b>
Deficiency of revenues over expenditures.....	(5,750)	(3,951)	1,799
Fund balance, January 1.....	5,766	5,766	0
<b>Fund balance, December 31.....</b>	<b>\$16</b>	<b>\$1,815</b>	<b>\$1,799</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MRDD TRUST  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous revenue.....	\$12,000	\$19,842	\$7,842
<b>Total revenues.....</b>	<b>12,000</b>	<b>19,842</b>	<b>7,842</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Miscellaneous.....	13,000	9,882	3,118
<b>Total expenditures.....</b>	<b>13,000</b>	<b>9,882</b>	<b>3,118</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(1,000)</b>	<b>9,960</b>	<b>10,960</b>
Fund balance, January 1.....	23,594	23,594	0
Prior year encumbrances appropriated...	1,000	1,000	0
<b>Fund balance, December 31.....</b>	<b>\$23,594</b>	<b>\$34,554</b>	<b>\$10,960</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HARTER TRUST  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Miscellaneous revenue.....	\$3,000	\$4,070	\$1,070
Total revenues.....	3,000	4,070	1,070
Expenditures:			
Current:			
Miscellaneous.....	6,500	4,012	2,488
Total expenditures.....	6,500	4,012	2,488
Excess (deficiency) of revenues over (under) expenditures.....	(3,500)	58	3,558
Fund balance, January 1.....	3,500	3,500	0
Fund balance, December 31.....	\$0	\$3,558	\$3,558

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CHILDREN'S TRUST  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$6,573	\$6,992	\$419
Miscellaneous revenue.....	419	0	(419)
<b>Total revenues.....</b>	<b>6,992</b>	<b>6,992</b>	<b>0</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Materials and supplies.....	100	0	100
Miscellaneous.....	8,323	419	7,904
<b>Total expenditures.....</b>	<b>8,423</b>	<b>419</b>	<b>8,004</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,431)	6,573	8,004
Fund balance, January 1.....	1,431	1,431	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$8,004</b>	<b>\$8,004</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COMMISSARY ROTARY TRUST  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenues:			
Miscellaneous revenue.....	\$28,972	\$33,276	\$4,304
<hr/>			
Total revenues.....	28,972	33,276	4,304
<hr/>			
Expenditures:			
Current:			
Miscellaneous.....	118,000	15,891	102,109
<hr/>			
Total expenditures.....	118,000	15,891	102,109
<hr/>			
Excess (deficiency) of revenues over (under) expenditures.....	(89,028)	17,385	106,413
<hr/>			
Fund balance, January 1.....	89,028	89,028	0
<hr/>			
Fund balance, December 31.....	\$0	\$106,413	\$106,413
<hr/> <hr/>			

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CANINE TRUST  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous revenue.....	\$1,970	\$1,800	(\$170)
<b>Total revenues.....</b>	<b>1,970</b>	<b>1,800</b>	<b>(170)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Miscellaneous.....	5,000	2,503	2,497
<b>Total expenditures.....</b>	<b>5,000</b>	<b>2,503</b>	<b>2,497</b>
Deficiency of revenues over expenditures.....	(3,030)	(703)	2,327
Fund balance, January 1.....	3,030	3,030	0
Fund balance, December 31.....	\$0	\$2,327	\$2,327



HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGEARY BASIS)  
 UNCLAIMED MONEY  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenues:			
Miscellaneous revenue.....	\$2,500	\$4,347	\$1,847
<hr/>			
Total revenues.....	2,500	4,347	1,847
<hr/>			
Expenditures:			
Current:			
Miscellaneous.....	26,779	5,463	21,316
<hr/>			
Total expenditures.....	26,779	5,463	21,316
<hr/>			
Deficiency of revenues over expenditures.....	(24,279)	(1,116)	23,163
<hr/>			
Fund balance, January 1.....	24,279	24,279	0
<hr/>			
Fund balance, December 31.....	\$0	\$23,163	\$23,163
<hr/> <hr/>			

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 ALL EXPENDABLE TRUST FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$9,573	\$11,303	\$1,730
Investment revenue.....	50	198	148
Miscellaneous revenue.....	66,861	80,777	13,916
<b>Total revenues.....</b>	<b>76,484</b>	<b>92,278</b>	<b>15,794</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Materials and supplies.....	100	0	100
Miscellaneous.....	204,402	64,072	140,330
<b>Total expenditures.....</b>	<b>204,502</b>	<b>64,072</b>	<b>140,430</b>
Excess (deficiency) of revenues over (under) expenditures.....	(128,018)	28,206	156,224
Fund balance, January 1.....	150,628	150,628	0
Prior year encumbrances appropriated...	1,000	1,000	0
<b>Fund balance, December 31.....</b>	<b>\$23,610</b>	<b>\$179,834</b>	<b>\$156,224</b>

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	Beginning Balance January 1, 2001	Additions	Deductions	Ending Balance December 31, 2001
<b>UNDIVIDED TAXES:</b>				
<b>REAL ESTATE TAX</b>				
<b>Assets:</b>				
Taxes receivable.....	\$29,361,286	\$30,235,236	\$29,361,286	\$30,235,236
Pooled cash and cash equivalents...	823,135	28,277,843	28,029,849	1,071,129
	\$30,184,421	\$58,513,079	\$57,391,135	\$31,306,365
<b>Liabilities:</b>				
Due to other governments.....	\$29,361,286	\$30,235,236	\$29,361,286	\$30,235,236
Unapportioned monies.....	823,135	28,277,843	28,029,849	1,071,129
	\$30,184,421	\$58,513,079	\$57,391,135	\$31,306,365
<b>TANGIBLE PROPERTY TAX</b>				
<b>Assets:</b>				
Taxes receivable.....	\$9,329,415	\$9,586,342	\$9,329,415	\$9,586,342
Pooled cash and cash equivalents...	84,219	8,717,543	8,656,039	145,723
	\$9,413,634	\$18,303,885	\$17,985,454	\$9,732,065
<b>Liabilities:</b>				
Due to other governments.....	\$9,329,415	\$9,586,342	\$9,329,415	\$9,586,342
Unapportioned monies.....	84,219	8,717,543	8,656,039	145,723
	\$9,413,634	\$18,303,885	\$17,985,454	\$9,732,065
<b>TOWNSHIP GASOLINE TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$952,453	\$952,453	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$952,453	\$952,453	\$0
<b>ESTATE TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$558,363	\$1,189,283	\$1,296,162	\$451,484
<b>Liabilities:</b>				
Unapportioned monies.....	\$558,363	\$1,189,283	\$1,296,162	\$451,484

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	Beginning Balance January 1, 2001	Additions	Deductions	Ending Balance December 31, 2001
<b>MOBILE HOME TAX</b>				
Assets:				
Taxes receivable.....	\$625,612	\$674,873	\$625,612	\$674,873
Pooled cash and cash equivalents...	53,798	371,145	368,188	56,755
	\$679,410	\$1,046,018	\$993,800	\$731,628
Liabilities:				
Due to other governments.....	\$625,612	\$674,873	\$625,612	\$674,873
Unapportioned monies.....	53,798	371,145	368,188	56,755
	\$679,410	\$1,046,018	\$993,800	\$731,628
<b>MOTOR VEHICLE LICENSE TAX</b>				
Assets:				
Pooled cash and cash equivalents...	\$0	\$367,739	\$367,739	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$367,739	\$367,739	\$0
<b>CIGARETTE TAX</b>				
Assets:				
Pooled cash and cash equivalents...	\$0	\$3,315	\$3,270	\$45
Liabilities:				
Unapportioned monies.....	\$0	\$3,315	\$3,270	\$45
<b>LOCAL GOVERNMENT TAX</b>				
Assets:				
Pooled cash and cash equivalents...	\$317,254	\$2,876,849	\$2,828,276	\$365,827
Liabilities:				
Unapportioned monies.....	\$317,254	\$2,876,849	\$2,828,276	\$365,827
<b>REVENUE ASSISTANCE TAX</b>				
Assets:				
Pooled cash and cash equivalents...	\$68,671	\$551,778	\$554,808	\$65,641
Liabilities:				
Unapportioned monies.....	\$68,671	\$551,778	\$554,808	\$65,641

-CONTINUED

**HURON COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

	Beginning Balance January 1, 2001	Additions	Deductions	Ending Balance December 31, 2001
<b>CLERK OF COURTS</b>				
<b>Assets:</b>				
Segregated Cash.....	\$223,062	\$7,791,977	\$7,697,361	\$317,678
<b>Liabilities:</b>				
Amounts due to others.....	\$223,062	\$7,791,977	\$7,697,361	\$317,678
<b>JUVENILE COURT</b>				
<b>Assets:</b>				
Segregated Cash.....	\$1,104	\$165,446	\$160,978	\$5,572
<b>Liabilities:</b>				
Amounts due to others.....	\$1,104	\$165,446	\$160,978	\$5,572
<b>PROBATE COURT</b>				
<b>Assets:</b>				
Segregated Cash.....	\$27,015	\$73,985	\$75,194	\$25,806
<b>Liabilities:</b>				
Amounts due to others.....	\$27,015	\$73,985	\$75,194	\$25,806
<b>SHERIFF - GENERAL</b>				
<b>Assets:</b>				
Segregated Cash.....	\$3,150	\$1,633,608	\$1,636,608	\$150
<b>Liabilities:</b>				
Amounts due to others.....	\$3,150	\$1,633,608	\$1,636,608	\$150
<b>SHERIFF - COMMISSARY</b>				
<b>Assets:</b>				
Segregated Cash.....	\$4,482	\$91,426	\$91,897	\$4,011
<b>Liabilities:</b>				
Amounts due to others.....	\$4,482	\$91,426	\$91,897	\$4,011

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	Beginning Balance January 1, 2001	Additions	Deductions	Ending Balance December 31, 2001
<b>CHILD SUPPORT ENFORCEMENT</b>				
<b>Assets:</b>				
Accounts receivable.....	\$4,148,587	\$1,156,246	\$4,148,587	\$1,156,246
Segregated Cash.....	435,454	275,887	319,732	391,609
	\$4,584,041	\$1,432,133	\$4,468,319	\$1,547,855
<b>Liabilities:</b>				
Amounts due to others.....	\$4,584,041	\$1,432,133	\$4,468,319	\$1,547,855
<b>HEALTH DEPARTMENT</b>				
<b>Assets:</b>				
Pooled cash and investments.....	\$353,412	\$2,411,662	\$2,249,022	\$516,052
<b>Liabilities:</b>				
Amounts due to others.....	\$353,412	\$2,411,662	\$2,249,022	\$516,052
<b>SOIL &amp; WATER FUND</b>				
<b>Assets:</b>				
Pooled Cash & Cash Equivalents....	\$42,200	\$324,441	\$324,766	\$41,875
<b>Liabilities:</b>				
Amounts due to others.....	\$42,200	\$324,441	\$324,766	\$41,875
<b>LAW LIBRARY</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$9,593	\$99,708	\$109,301	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$9,593	\$99,708	\$109,301	\$0
<b>ESCROW ACCOUNT</b>				
<b>Assets:</b>				
Pooled Cash & Cash Equivalents....	\$36,923	\$74,865	\$80,126	\$31,662
<b>Liabilities:</b>				
Amounts due to others.....	\$36,923	\$74,865	\$80,126	\$31,662

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	Beginning Balance January 1, 2001	Additions	Deductions	Ending Balance December 31, 2001
<b>STATE OF OHIO</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$430,498	\$430,498	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$430,498	\$430,498	\$0
<b>TOWNSHIP ROAD MILEAGE</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$192,615	\$192,615	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$192,615	\$192,615	\$0
<b>TOWNSHIP PERMISSIVE TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$106,037	\$106,037	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$106,037	\$106,037	\$0
<b>OHIO ELECTIONS COMMISSION</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$2,780	\$2,780	\$0
<b>Liabilities:</b>				
Amounts due to others.....	\$0	\$2,780	\$2,780	\$0
<b>BMV</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$5,949	\$205,685	\$197,986	\$13,648
<b>Liabilities:</b>				
Amounts due to others.....	\$5,949	\$205,685	\$197,986	\$13,648
<b>SHERIFF'S LAW ENFORCEMENT</b>				
<b>Assets:</b>				
Segregated cash.....	\$13,030	\$19,215	\$23,192	\$9,053
<b>Liabilities:</b>				
Unapportioned monies.....	\$13,030	\$19,215	\$23,192	\$9,053

**HURON COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

	Beginning Balance January 1, 2001	Additions	Deductions	Ending Balance December 31, 2001
<b>LIBRARIES</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$2,385,522	\$2,385,522	\$0
<b>Liabilities:</b>				
Unapportioned Monies.....	\$0	\$2,385,522	\$2,385,522	\$0
<b>PERS</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$82,308	\$1,004,261	\$997,623	\$88,946
<b>Liabilities:</b>				
Payroll withholding.....	\$82,308	\$1,004,261	\$997,623	\$88,946
<b>STRS</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$1,200	\$15,033	\$16,233	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$1,200	\$15,033	\$16,233	\$0
<b>HURON COUNTY PARK DISTRICT</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$11,116	\$98,264	\$69,241	\$40,139
<b>Liabilities:</b>				
Amounts due to others.....	\$11,116	\$98,264	\$69,241	\$40,139
<b>HURON COUNTY AIRPORT AUTHORITY</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$5,249	\$132,482	\$123,277	\$14,454
<b>Liabilities:</b>				
Amounts due to others.....	\$5,249	\$132,482	\$123,277	\$14,454
<b>BUREAU OF WORKERS COMP</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$203,094	\$203,094	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$203,094	\$203,094	\$0



HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	Beginning Balance January 1, 2001	Additions	Deductions	Ending Balance December 31, 2001
<b>MISCELLANEOUS PAYROLL</b>				
Assets:				
Pooled cash and cash equivalents...	\$773	\$204,540	\$204,775	\$538
Liabilities:				
Payroll withholding.....	\$773	\$204,540	\$204,775	\$538
<b>DEFERRED COMPENSATION</b>				
Assets:				
Pooled cash and cash equivalents...	\$860	\$444,057	\$444,384	\$533
Liabilities:				
Payroll withholding.....	\$860	\$444,057	\$444,384	\$533
<b>CITY INCOME TAX</b>				
Assets:				
Pooled cash and cash equivalents...	\$44,181	\$195,852	\$192,389	\$47,644
Liabilities:				
Payroll withholding.....	\$44,181	\$195,852	\$192,389	\$47,644
<b>SCHOOL INCOME TAX</b>				
Assets:				
Pooled cash and cash equivalents...	\$4,649	\$58,969	\$58,491	\$5,127
Liabilities:				
Payroll withholding.....	\$4,649	\$58,969	\$58,491	\$5,127
<b>INSURANCE</b>				
Assets:				
Pooled cash and cash equivalents...	\$11	\$39,241	\$39,252	\$0
Liabilities:				
Payroll withholding.....	\$11	\$39,241	\$39,252	\$0
<b>HEALTH INSURANCE PREMIUM</b>				
Assets:				
Pooled cash and cash equivalents...	\$62	\$164,964	\$165,026	\$0
Liabilities:				
Payroll withholding.....	\$62	\$164,964	\$165,026	\$0

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	Beginning Balance January 1, 2001	Additions	Deductions	Ending Balance December 31, 2001
<b>PRORATA REAL ESTATE</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$44,282	\$44,282	\$0
<b>Liabilities:</b>				
Amounts due to others.....	\$0	\$44,282	\$44,282	\$0
<b>HOUSING ESCROW</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$19,839	\$19,839	\$0
<b>Liabilities:</b>				
Amounts due to others.....	\$0	\$19,839	\$19,839	\$0
<b>AIRPORT ESCROW</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$56,200	\$46,950	\$9,250
<b>Liabilities:</b>				
Amounts due to others.....	\$0	\$56,200	\$46,950	\$9,250
<b>FEDERAL INCOME TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$1,486,241	\$1,486,241	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$0	\$1,486,241	\$1,486,241	\$0
<b>MEDICARE</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$153,363	\$153,363	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$0	\$153,363	\$153,363	\$0

**HURON COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

	Beginning Balance	Additions	Deductions	Ending Balance
<b>STATE INCOME TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$370,938	\$370,938	\$0
<b>Liabilities:</b>				
Payroll withholding.....	\$0	\$370,938	\$370,938	\$0
<b>HURON COUNTY TRANSIT</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$22,445	\$0	\$22,445
<b>Liabilities:</b>				
Amounts due to others.....	\$0	\$22,445	\$0	\$22,445
<b>Assets:</b>				
Taxes receivable.....	\$39,316,313	\$40,496,451	\$39,316,313	\$40,496,451
Accounts receivable.....	4,148,587	1,156,246	4,148,587	1,156,246
Pooled cash and cash equivalents...	2,503,926	54,255,826	53,770,835	2,988,917
Segregated cash.....	707,297	10,051,544	10,004,962	753,879
<b>TOTAL ASSETS.....</b>	<b>\$46,676,123</b>	<b>\$105,960,067</b>	<b>\$107,240,697</b>	<b>\$45,395,493</b>
<b>Liabilities:</b>				
Due to other governments.....	\$39,316,313	\$40,496,451	\$39,316,313	\$40,496,451
Unapportioned monies.....	1,928,063	46,744,637	46,507,043	2,165,657
Amounts due to others.....	5,297,703	14,581,520	17,288,626	2,590,597
Payroll withholding	134,044	4,137,459	4,128,715	142,788
<b>TOTAL LIABILITIES.....</b>	<b>\$46,676,123</b>	<b>\$105,960,067</b>	<b>\$107,240,697</b>	<b>\$45,395,493</b>

**HURON COUNTY, OHIO  
GENERAL FIXED ASSETS ACCOUNT GROUP  
DECEMBER 31, 2001**

**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, 2001

General Fixed Assets:	
Land .....	\$1,370,253
Buildings, structures and improvements.....	29,970,887
Furniture, fixtures and equipment.....	7,844,448
	-----
Total general fixed assets.....	\$39,185,588
	=====

Investment by fund in General Fixed Assets	
by source:	
Acquired before January 1, 1999...	\$35,188,025
General fund.....	3,210,511
Special revenue funds.....	787,052
	-----
	\$39,185,588
	=====

HURON COUNTY, OHIO  
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
BY FUNCTION AND ACTIVITY  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

Function and Activity	Balance at January 1, 2001	Additions	Deductions	Transfers	Balance at December 31, 2001
General government:					
Legislative and executive					
Commissioners	\$97,254	\$9,900	\$2,925	\$0	\$104,229
Data processing	362,091	4,522	5,800	0	360,813
Auditor	229,630	6,804	8,897	(3,000)	224,537
Treasurer	36,185	0	0	3,000	39,185
Prosecutor	61,500	7,800	8,175	0	61,125
Board of elections	119,276	12,985	12,594	0	119,667
Recorder	131,529	17,957	5,885	0	143,601
Judicial					
Common pleas	73,173	1,228	15,219	0	59,182
Juvenile court	143,943	50,000	10,900	0	183,043
Probate court	28,115	0	0	0	28,115
Clerk of courts	137,636	38,078	8,980	0	166,734
Public defender	4,159	0	0	0	4,159
Public safety					
Sheriff	592,727	0	4,105	0	588,622
Emergency management	231,240	9,300	1,200	0	239,340
Public works					
Engineer	2,829,637	63,256	182,083	0	2,710,810
Health					
Collaborative	6,602	0	0	0	6,602
Dog pound	48,284	28,703	6,550	0	70,437
Mental Health	44,990	1,975	0	0	46,965
Human services					
Child support enforcement	1,303,100	128,478	33,473	0	1,398,105
Mental retardation	1,078,075	238,900	131,884	0	1,185,091
Veterans service	59,483	19,175	0	0	78,658
Other					
Mechanics garage	28,329	1,899	4,800	0	25,428
Land, buildings & grounds	30,922,903	418,237	0	0	31,341,140
	\$38,569,861	\$1,059,197	\$443,470	\$0	\$39,185,588

HURON COUNTY, OHIO  
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTIONS AND ACTIVITY  
DECEMBER 31, 2001

Function and Activity	Land	Buildings structures and improvements	Furniture fixtures and equipment	Total
General government:				
Legislative and executive				
Commissioners/Courthouse	\$380,473	\$7,955,591	\$104,229	\$8,440,293
Data Processing	0	0	360,813	360,813
Auditor	0	25,647	224,537	250,184
Treasurer	0	17,607	39,185	56,792
Prosecutor	0	60,557	61,125	121,682
Board of elections	0	1,995	119,667	121,662
Recorder	0	2,755	143,601	146,356
Judicial				
Common pleas	0	9,075	59,182	68,257
Juvenile court	0	613,845	183,043	796,888
Probate court	0	0	28,115	28,115
Clerk of courts	0	148,123	166,734	314,857
Public Defender	0	2,984	4,159	7,143
Public safety				
Sheriff	0	8,805,339	588,622	9,393,961
Emergency Management	0	208,627	239,340	447,967
Public works				
Engineer	161,750	739,100	2,710,810	3,611,660
Health				
Collaborative	0	0	6,602	6,602
Dog Pound	0	20,521	70,437	90,958
Mental Health	0	0	46,965	46,965
Human services				
Child support enforcement	144,270	6,736,219	1,398,105	8,278,594
Mental retardation	136,000	2,572,102	1,185,091	3,893,193
Veterans Service	0	104,636	78,658	183,294
Other				
Fairgrounds	324,650	1,133,700	0	1,458,350
Airport	223,110	759,416	0	982,526
Mechanics	0	0	25,428	25,428
Early Intervention Collaborative	0	53,048	0	53,048
	<u>\$1,370,253</u>	<u>\$29,970,887</u>	<u>\$7,844,448</u>	<u>\$39,185,588</u>
	=====	=====	=====	=====





STATISTICAL

STATISTICAL

STATISTICAL

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
1992	\$5,068,533	\$1,985,447	\$3,407,733	\$3,638,370	\$5,340,504	\$25,337	\$419,993	\$296,583	\$27,372	\$20,209,872
1993	\$4,823,005	\$1,725,051	\$3,089,817	\$3,787,048	\$5,237,639	\$59,793	\$219,758	\$273,825	\$26,125	\$19,242,061
1994	\$4,955,338	\$1,697,464	\$3,697,321	\$4,187,094	\$5,913,086	\$65,749	\$474,257	\$597,968	\$60,488	\$21,648,765
1995	\$5,501,139	\$2,037,358	\$2,581,639	\$4,923,910	\$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

) 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
1992	\$5,355,985	\$1,961,440	\$12,827	\$156,254	\$9,475,382	\$59,700	\$448,347	\$1,826,485	\$19,296,420
1993	\$5,583,019	\$2,213,961	\$8,785	\$150,336	\$10,004,695	\$109,994	\$422,664	\$2,110,548	\$20,604,002
1994	\$6,116,657	\$2,331,762	\$262,422	\$162,515	\$10,325,832	\$0	\$511,690	\$1,982,988	\$21,693,866
1995	\$7,248,713	\$2,035,017	\$6,943	\$194,974	\$12,862,319	\$67,563	\$978,815	\$2,893,008	\$26,287,352
1996	\$9,268,454	\$2,089,642	\$7,732	\$200,051	\$13,370,264	\$77,344	\$825,629	\$2,650,559	\$28,489,675
1997	\$9,671,690	\$2,158,120	\$30,115	\$199,743	\$13,179,527	\$65,203	\$1,080,822	\$2,794,716	\$29,179,936
1998	\$10,169,603	\$2,185,012	\$6,309	\$252,448	\$14,701,297	\$57,418	\$1,018,595	\$3,628,172	\$32,018,854
1999	\$10,719,644	\$2,290,651	\$6,282	\$280,959	\$17,449,894	\$75,936	\$1,014,534	\$2,302,044	\$34,139,944
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

(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
1992	\$17,856,939	\$17,185,957	96.24%	\$764,378	\$17,950,335	100.52%	\$1,121,395
1993	\$17,974,805	\$17,219,850	95.80%	\$700,161	\$17,920,011	99.70%	\$1,236,420
1994	\$18,555,231	\$17,967,875	96.83%	\$910,191	\$18,878,066	101.74%	\$1,053,560
1995	\$20,786,907	\$20,171,479	97.04%	\$721,409	\$20,892,888	100.51%	\$997,288
1996	\$20,520,018	\$19,882,688	96.89%	\$762,767	\$20,645,455	100.61%	\$966,001
1997	\$20,790,995	\$20,170,237	97.01%	\$753,448	\$20,923,685	100.64%	\$929,923
1998	\$22,533,509	\$21,938,464	97.36%	\$706,584	\$22,645,048	100.49%	\$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

SOURCE: Huron County Auditor's office

TABLE 4  
HURON COUNTY, OHIO  
ASSESSSED 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	
1992	\$467,901,160	\$1,336,860,457	\$118,043,130	\$454,012,038	\$1,974,140	\$5,716,143	\$587,918,430	\$1,796,588,638	32.72%
1993	\$476,727,430	\$1,362,078,371	\$115,337,703	\$461,350,812	\$2,000,650	\$5,716,143	\$594,065,783	\$1,829,145,326	32.48%
1994	\$488,677,500	\$1,396,221,429	\$108,458,516	\$433,834,064	\$1,986,730	\$5,676,371	\$599,122,746	\$1,835,731,864	32.64%
1995	\$553,959,120	\$1,582,740,343	\$114,293,036	\$457,172,144	\$1,686,410	\$4,818,314	\$669,938,566	\$2,044,730,801	32.76%
1996	\$554,389,710	\$1,583,970,600	\$123,084,870	\$492,339,480	\$1,726,580	\$4,933,086	\$679,201,160	\$2,081,243,166	32.63%
1997	\$564,808,190	\$1,613,737,686	\$140,476,616	\$561,906,464	\$1,862,370	\$5,321,057	\$707,147,176	\$2,180,965,207	32.42%
1998	\$640,020,080	\$1,828,628,800	\$139,987,960	\$559,951,840	\$1,995,530	\$5,701,514	\$782,003,570	\$2,394,282,154	32.66%
1999	\$652,745,440	\$1,864,986,971	\$141,384,620	\$565,538,480	\$2,140,250	\$6,115,000	\$796,270,310	\$2,436,640,451	32.68%
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%

(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
1992	\$170,178	\$157,457	92.52%	\$10,886	\$168,343	6.47%	\$11,934
1993	\$221,684	\$210,053	94.75%	\$10,343	\$220,396	4.69%	\$17,992
1994	\$191,942	\$182,963	95.32%	\$7,523	\$190,486	3.95%	\$21,726
1995	\$188,111	\$174,367	92.69%	\$6,211	\$180,578	3.44%	\$17,429
1996	\$164,391	\$151,954	92.43%	\$7,795	\$159,749	4.88%	\$42,522
1997	\$156,290	\$147,902	94.63%	\$7,028	\$154,930	4.54%	\$48,338
1998	\$150,189	\$141,609	94.29%	\$4,941	\$146,550	3.37%	\$58,091
1999	\$170,384	\$160,431	94.16%	\$18,829	\$179,260	10.50%	\$117,192
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

(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:	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<b>COUNTY ENTITY:</b>										
General Fund.....	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
<b>OTHER ENTITIES:</b>										
Mental Health District.....	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Bond Retirement.....	0.04	0.04	0.04	0.04	0.00	0.00	0.00	0.00	0.00	0.00
MRTC Operating.....	2.10	2.10	2.10	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Services Center....	0.00	0.00	0.00	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Health District.....	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<b>Total County-Wide Rates.</b>	<b>5.49</b>	<b>5.49</b>	<b>5.49</b>	<b>6.79</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>
<b>SCHOOL DISTRICTS</b>										
Bellevue	41.15	41.15	41.15	39.90	39.70	35.30	41.70	41.70	40.70	40.00
Norwalk	40.80	40.80	40.80	40.60	40.60	40.60	44.93	44.93	44.93	44.65
Willard	45.65	47.49	47.49	46.60	46.65	45.75	45.75	45.75	45.75	45.15
Monroeville	50.45	49.60	49.60	48.80	48.80	51.81	51.71	51.71	50.91	48.50
New London	33.70	33.70	33.70	33.00	32.70	32.10	36.19	36.19	36.19	35.60
South Central	34.50	34.50	34.50	38.00	38.50	38.30	38.30	38.30	38.30	37.85
Western Reserve	36.10	36.10	36.10	36.10	36.10	31.10	31.10	31.10	34.96	34.60
Seneca East	38.30	38.30	38.30	38.30	40.30	40.30	40.30	40.30	40.30	40.30
Berlin-Milan	52.45	52.45	52.45	53.65	53.65	57.35	57.35	57.35	58.26	58.15
Buckeye Central	48.71	46.26	46.26	46.80	46.80	46.55	45.00	45.00	45.00	45.00
Plymouth	37.40	37.40	37.40	35.90	35.70	35.50	35.30	35.30	37.10	37.30
Wellington	28.00	28.00	28.00	33.55	33.10	32.10	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	3.70	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

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<b>MUNICIPALITIES</b>										
Bellevue	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Greenwich	7.40	7.40	7.40	7.40	6.90	6.90	6.90	6.90	6.90	6.90
Milan	4.80	4.80	4.80	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	6.70	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	9.70	10.00	9.10	9.10	8.70	8.25	8.25	8.25	8.25	7.80
Plymouth	10.30	10.30	10.30	15.30	15.30	19.50	19.50	19.50	19.50	19.50
Wakeman	11.70	11.70	11.70	6.50	9.50	9.50	9.50	9.50	9.50	9.50
Willard	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
<b>TOWNSHIPS</b>										
Bronson	4.00	4.00	4.00	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	5.30
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	5.90	6.40	6.40	6.40	6.40	6.40	6.40	6.90
Lyme	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	6.50
New Haven	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	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	3.70	1.30	1.30	1.30	1.30
Norwich	4.80	4.80	4.80	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Peru	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65
Richmond	3.30	3.50	3.50	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Ridgefield	5.88	5.88	5.88	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
<b>SPECIAL DISTRICTS</b>										
Firelands Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tri-Community Ambulanc	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	2.50	2.75	2.75	4.70	4.70	4.30	4.30	4.30	4.30	4.00
Tri-Community Fire	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Wakeman Fire	4.50	4.77	4.77	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.00	0.00	0.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Norwalk Public Library	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Milan Public Library	0.00	0.00	0.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Vermilion Ambulance	0.00	0.00	0.00	0.00	0.00	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
1992	56,890	\$587,918,430	\$100,000	\$28,674	\$71,326	0.012%	\$1.76
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

(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)
1992	\$20,000	\$7,350	\$27,350	\$20,209,872	0.14%
1993	\$20,000	\$6,125	\$26,125	\$19,242,061	0.14%
1994	\$20,000	\$4,900	\$24,900	\$21,798,328	0.11%
1995	\$20,000	\$298,009	\$318,009	\$28,655,220	1.11%
1996	\$100,000	\$337,006	\$437,006	\$28,478,223	1.53%
1997	\$265,000	\$520,733	\$785,733	\$34,134,455	2.30%
1998	\$250,000	\$509,028	\$759,028	\$30,699,271	2.47%
1999	\$260,000	\$497,648	\$757,648	\$32,731,776	2.31%
2000	\$270,000	\$485,363	\$755,363	\$35,204,371	2.15%
2001	\$285,000	\$472,278	\$757,278	\$38,232,491	1.98%

(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, 2001

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	 \$9,612,632	
Less:		
Enterprise fund general obligation bonds	\$1,989,263	
Jail Facility Bonds (3)	3,948,369	
	(5,937,632)	
 Total exempt debt	 (5,937,632)	
 Total net indebtedness subject to direct debt		 (3,675,000)
		(3,675,000)
 Direct legal debt margin		 \$25,701,578
		\$25,701,578
 Unvoted debt limitation (1% of total assessed valuation)	 \$9,458,693	
 Total net indebtedness	 (3,675,000)	
	(3,675,000)	
 Total unvoted legal debt margin		 \$5,783,693
		\$5,783,693

(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, 2001

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
Direct Debt:			
County	\$7,623,369	100.00%	\$7,623,369
Overlapping Debt:			
School Districts:			
Pioneer Joint			
Vocational School	890,000	10.00%	89,000
Bellevue City School	328,972	48.00%	157,907
Berlin-Milan School	382,038	12.00%	45,845
New London School	125,680	90.00%	113,112
Western Reserve School	294,500	99.00%	291,555
Municipalities:			
Bellevue	1,872,000	60.00%	1,123,200
Milan	384,000	21.00%	80,640
Monroeville	4,250	100.00%	4,250
New London	224,392	100.00%	224,392
Norwalk	5,516,791	100.00%	5,516,791
Willard	1,388,007	100.00%	1,388,007
Overlapping Debt .....	11,410,630	79.18%	9,034,698
Total Direct and Overlapping Debt .....	\$19,033,999	87.52%	\$16,658,067

(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, 2001

Year	Assessed Value (1)	Bank Deposits at December 31 (2)	Building Permits Issued (3)
1992	\$587,918,430	\$424,032,000	647
1993	\$594,065,783	\$204,055,000	698
1994	\$599,122,746	\$219,322,000	746
1995	\$669,938,566	\$234,406,000	516
1996	\$679,201,160	\$154,471,000	914
1997	\$707,147,176	\$161,075,000	893
1998	\$782,003,570	\$197,656,000	984
1999	\$796,270,310	\$197,266,000	904
2000	\$941,063,120	\$198,665,000	946
2001	\$945,869,290	\$207,021,000	817

(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, 2001

Taxpayer	Business	Assessed Valuation	Percent of Total Assessed Valuation
Central Soya Inc.	Grain Dealer	\$45,349,660	4.79%
Donnelley R R Sons Co.	Book Binding	\$19,804,190	2.09%
MTD Mass Retail Group Inc.	Machinery	\$15,718,490	1.66%
Armstrong Air Conditioner	Appliances	\$10,757,960	1.14%
Ohio Edison	Utility	\$9,867,390	1.04%
Sunrise Cooperative	Grain Dealer	\$9,298,540	0.98%
Verizon North Inc.	Utility	\$7,369,280	0.78%
A Schulman	Machinery	\$6,215,960	0.66%
Pepperidge Farm Inc.	Baked Goods	\$5,516,790	0.58%
Railroad CSX Transportation Inc.	Railroad	\$4,132,690	0.44%
		\$134,030,950	14.16%
		\$134,030,950	14.16%

SOURCE: Huron County Auditor's office

TABLE 13  
HURON COUNTY, OHIO  
DEMOGRAPHIC STATISTICS  
AS OF DECEMBER 31, 2001

POPULATION

YEAR	Population
1996	58,190
1997	58,515
1998	58,840
1999	59,165
2000	59,487
2001	59,500

SOURCE: U.S. Bureau of the Census

UNEMPLOYMENT	YEAR	Unemployment Rate				
		County Employed	County Unemployed	County	Ohio	U.S.
	1997	28,500	2,100	7.00%	4.30%	5.00%
	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%

EMPLOYMENT BY INDUSTRIAL GROUP

Payroll totals (1)  
(in 000's)

INDUSTRIAL GROUP	1998	1999	2000
Agriculture, forestry fishing and other.....	\$11,458	\$12,495	\$12,500
Construction.....	59,639	64,047	66,678
Manufacturing.....	333,198	348,662	366,380
Transportation and utilities.....	34,898	37,861	37,302
Wholesale and retail trade.....	82,842	84,842	85,313
Finance, insurance and real estate.....	13,947	14,058	14,570
Services.....	87,575	89,896	92,866
State and local government.....	68,673	71,661	75,475
Total.....	\$692,230	\$723,522	\$751,084

(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, 2001

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
Fisher Titus Medical Center	700
Armstrong Air Conditioning	700
Pepperidge Farms Inc.	600
Industrial Powder Coatings	500
Huron County	475
Janesville Products	475
Mayflower Vehicle Systems	400





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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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  
FEBRUARY 4, 2003