

HURON COUNTY OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING DECEMBER 31, 2009

PREPARED BY:
ROLAND TKACH, HURON COUNTY AUDITOR

HURON COUNTY, OHIO
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

Roland Tkach,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Megan Bursley
Account Clerk

Dennis Stieber
Account Clerk

Elizabeth Osborn
Account Clerk

INTRODUCTORY



SECTION

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September 30, 2010

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 year ended December 31, 2009.

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

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

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

The County

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

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

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

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

Reporting Entity and Services

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

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

Economic Condition and Outlook

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

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

The County's agricultural economy consists primarily of grain production, vegetables, fruit, nursery stock, cattle and dairy products. Agriculture generates close to \$130 million for the Huron County economy. Huron County is one of the top Ohio counties in terms of total farm income.

Major County Initiatives

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

In 2009, the area of food processing was the bright spot in a dull economic year in Huron County. Pepperidge Farms in Willard completed its fifth consecutive year of positive growth in both sales and earnings growth. The Goldfish line sales were up 13 percent in 2009, for a cracker that has been in production for 48 years.

The City of Norwalk received news in 2009 that New Horizons Baking Company was granted \$200,000 from the Ohio Department of Development and Ohio Rail Development Commission to build a rail spur to better transport ingredients. The rail spur will allow the company to unload flour from rail cars by blowing it through a 325-foot underground pipe that leads into the factory's holding bins. New Horizons also announced it will build a \$3.7 million, 20,000 square foot building by its Genesis Baking division for a new production line to make English muffins. This project will add 25 new jobs over the next three years. The firm in Norwalk currently produces hamburger buns at a rate of 3,960 dozen per hour that are then sold to over 1,300 McDonald's restaurants in seven states.

The City of Willard announced the US Route 224 road widening project of \$2.2 million. The funding will be a \$1.2 million grant from federal stimulus money. The Ohio Department of Transportation (ODOT) will put in the remaining \$1 million. The scope of the work will widen US 224 to three lanes from Leonard Avenue to the intersection with Neal Zick Road. The intersection at Fort Ball Road and US 224 will be eliminated.

Long-term Financial Planning

The County has been trying to be conservative in their budgeting and planning to ensure that future anticipated revenues will be sufficient to provide necessary services to the residents of Huron County. The major county initiatives previously mentioned as well as the growth described should provide the County with additional resources to accomplish these tasks.

Accounting System

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

A further discussion of the three methods of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of budget basis to GAAP basis of accounting may be found in Note B and Note J, respectively, of the notes to the basic financial statements.

Internal Control

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

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management. The County is also required to undergo an annual audit in conformity with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. As a part of the County's A-133 audit procedures, tests are performed to determine the adequacy of internal control, including that portion related to federal financial award programs, as well as to determine that the County has complied with applicable laws and regulations.

Budgetary Controls and Financial Policies

The budget must be structurally balanced so that continuing revenues support continuing expenditures. One-time surpluses may not be used to expand continuing expenditures. Rather, they may be used for one-time expenditures, such as capital projects. County agencies are encouraged to maximize the use of state and federal revenues so as to help preserve general revenues for other needs.

The Commissioners adopted the County's 2009 operating budget in late December 2008. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved after the Auditor certifies the sufficiency of appropriation and availability of funds. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in Note B of the notes to the basic financial statements.

The Treasurer is responsible for the investment of funds in accordance with the County's investment policy as authorized and in keeping with Ohio Revised Code Section 135.35. Specific requirements and limitations are described in Note C of the notes to the basic financial statements.

It is the County's policy to issue long-term, fixed rate debt as a supplement to current tax revenues and fund balances for financing infrastructure and capital projects. Consistent with Ohio law, long-term debt is not issued to support current operations. The County sells bond anticipation notes instead of bonds only when market conditions dictate, or as part of a multi-step construction program. The County will consider using either a competitive process or a negotiated process when issuing bonds. The County's capital plan, debt obligations and debt capacity are evaluated together in an integrated manner, on a regular basis.

Independent Audit

Included in the report on pages 1 and 2 is an unqualified report of independent auditors rendered by Balestra, Harr & Scherer, CPAs Inc. with respect to the basic financial statements of the County as of and for the year ended December 31, 2009. As part of the annual preparation of the CAFR, the County subjects the basic financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal controls over financial and operational systems.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Huron County, Ohio for its CAFR for the year ended December 31, 2008. 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 2009 CAFR for Huron County represents the 20th successive report of its type for Huron County. The publication of this report represents an important achievement in providing significantly enhanced financial information and accountability to the citizens of Huron County, its elected officials, County management and investors. This report continues the aggressive program to improve the County's overall financial accounting and reporting capabilities and the continuation of the level of professionalism the Huron County Auditor's Office has worked to attain.

I would like to thank the elected officials, department heads and their staffs for their cooperation and assistance with the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management of Huron County. A special note of appreciation is extended to my accounting staff, Megan Bursley, Dennis Stieber, Beth Osborn and to Lynn Chapin of the Data Processing Department for their dedication in preparing this CAFR. They have made a significant contribution to improving the quality and professionalism of fiscal services in Huron County government.

Sincerely,

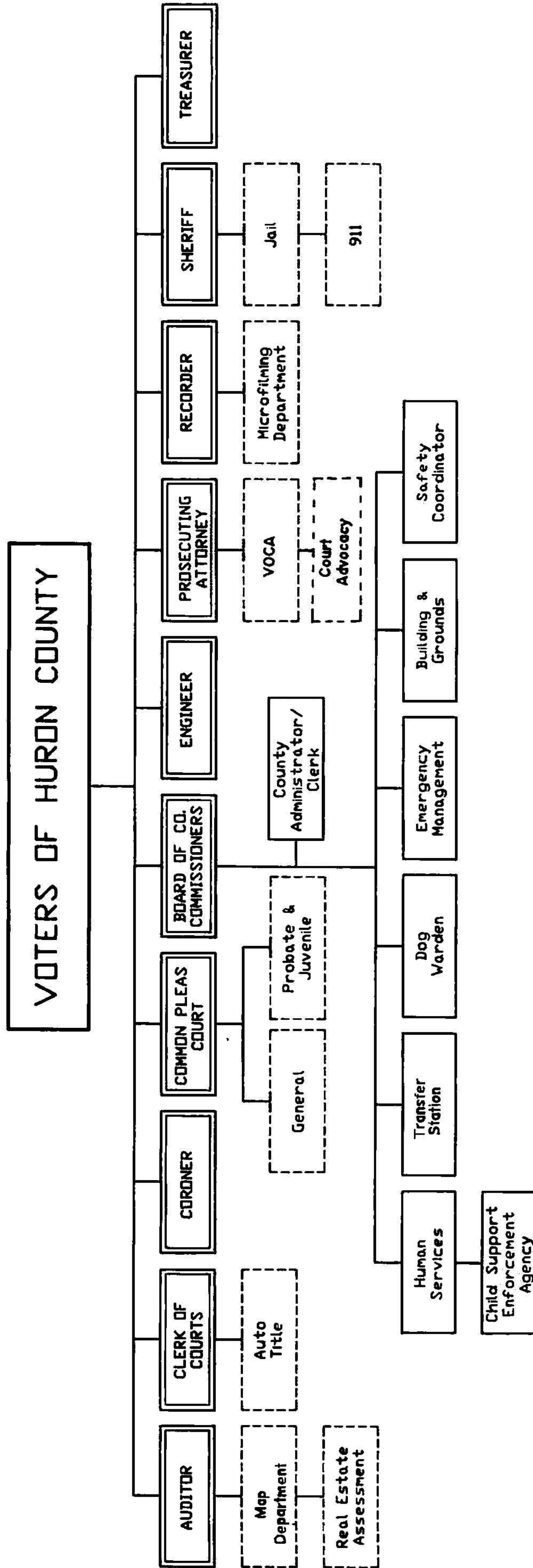
A handwritten signature in black ink, appearing to read 'Roland Tkach', with a stylized flourish at the end.

ROLAND TKACH
Huron County Auditor

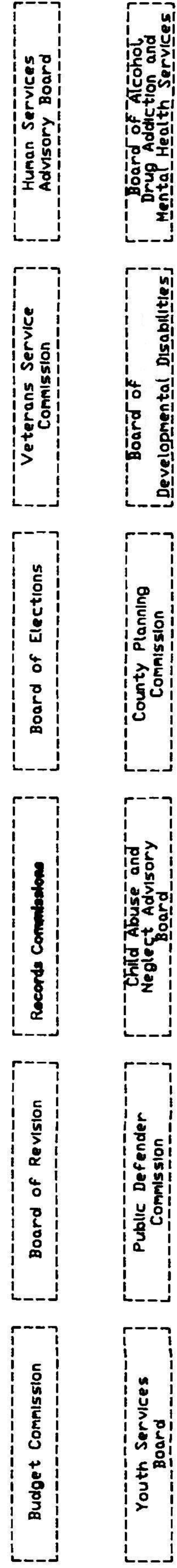
**Huron County, Ohio
List of Elected Officials
December 31, 2009**

Auditor.....	Roland Tkach
Clerk of Courts	Susan Hazel
Commissioner.....	Michael Adelman
Commissioner.....	Larry Silcox
Commissioner.....	Gary Bauer
Coroner	Dr. Jeffery Harwood
Court of Common Pleas-General	James Conway
Court of Common Pleas-Probate & Juvenile	Timothy Cardwell
Engineer.....	Joseph Kovach
Prosecuting Attorney	Russell V. Leffler
Recorder.....	Karen Fries
Sheriff.....	Dane Howard
Treasurer.....	Kathleen Schaffer

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, 2008

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



President

Executive Director

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FINANCIAL



SECTION



Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

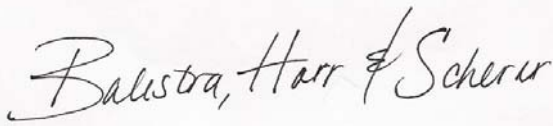
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Huron County, as of December 31, 2009, and the respective changes in financial position and cash flows where applicable thereof, and the respective budgetary comparison for the General Fund, Board of Developmental Disabilities Fund, Job and Family Services Fund and Motor Vehicle Gas Tax Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2010 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

Balestra, Harr & Scherer, CPAs, Inc.

September 30, 2010

Huron County
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

The discussion and analysis of Huron County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, the basic financial statements, and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2009 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2009 by \$46,185,931 (net assets).
- The County's total net assets increased by \$1,579,864, which is approximately 3.5% of the net assets at the beginning of the year 2009.
- At the end of 2009, the County's governmental funds reported a combined ending fund balance of \$14,417,372, an increase of \$219,435 from the prior year. Of this amount, \$13,143,242 is available for spending (unreserved fund balance) on behalf of its citizens.

Overview of the Financial Statements

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Huron County as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

Government-Wide Financial Statements

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

Statement of Net Assets and the Statement of Activities

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the current year. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid. These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished.

However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated. In the statement of net assets and the statement of activities, the County is divided into three kinds of activities:

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

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

Huron County
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

Component Unit Activities – The operations of the Huron County Airport Authority are included as a discretely presented component unit in the accompanying financial statements.

The government-wide financial statements can be found on pages 11 to 13 of this report.

Fund Financial Statements

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

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating County's near-term financing requirements. Because the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a number of individual governmental funds. Information is represented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 14 to 21 of this report.

Proprietary Funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Landfill. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses its Internal Service Fund to account for its self-insurance program. Because this service predominantly benefits governmental rather than business-type functions, it has been included with governmental activities in the government-wide financial statements. The proprietary fund financial statements can be found on pages 22 to 24 of this report.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statement can be found on page 25 of this report.

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 26 to 48 of this report.

Huron County
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 49 to 144 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities by \$46,406,699 in governmental activities and liabilities exceeded assets by \$220,768 in business type activities as of December 31, 2009. By far, the largest portion of the County's net assets (71.2%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt (net of any unspent proceeds) used to acquire those capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (27.9%) represents resources that are subject to restrictions on how they can be used.

Table 1
Net Assets

	Governmental Activities 2009	Business- Type Activities 2009	Total 2009	Governmental Activities 2008	Business- Type Activities 2008*	Total 2008
Assets						
Current and other assets	25,855,480	451,917	26,307,397	\$25,768,036	\$446,554	\$26,214,590
Capital assets, net	38,494,745	2,621,641	41,116,386	37,586,214	2,665,085	40,251,299
Total Assets	64,350,225	3,073,558	67,423,783	63,354,250	3,111,639	66,465,889
Liabilities						
Current and other liabilities	8,047,147	239,127	8,286,274	7,889,340	227,541	8,116,881
Long-term liabilities due within one year	709,399	95,446	804,845	615,726	386,851	1,002,577
Long-term liabilities due in more than one year	9,186,980	2,959,753	12,146,733	9,760,138	2,980,226	12,740,364
Total Liabilities	17,943,526	3,294,326	21,237,852	18,265,204	3,594,618	21,859,822
Net Assets						
Invested in capital assets, net of debt	30,380,771	2,520,897	32,901,668	28,959,788	2,345,085	31,304,873
Restricted	12,897,768	0	12,897,768	12,867,827	0	12,867,827
Unrestricted (deficit)	3,128,160	(2,741,665)	386,495	3,261,431	(2,828,064)	433,367
Total Net Assets	\$46,406,699	(\$220,768)	46,185,931	\$45,089,046	(\$482,979)	\$44,606,067

*As restated, see note O.

Huron County
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

Current and other assets remained consistent with the prior year as capital assets, net increased \$865,087 due to current year additions which were partially offset by current year depreciation. Current and other liabilities increased approximately \$159 thousand due mainly to an increase in accounts payable, which was partially offset by a decrease in payroll-related liabilities and claims payable. Total long-term liabilities decreased approximately \$791 thousand due mainly to principal payments, which was partially offset by increases in compensated absence balances.

Table 2 provides a summary of the changes in net assets for the year ended December 31, 2009 compared with the year ended December 31, 2008.

Table 2
Changes in Net Assets

	Governmental	Business-	Total	Governmental	Business-	Total
	Activities	Type		Activities	Type	
Revenues	2009	2009	2009	2008	2008*	2008
Program Revenues:						
Charges for services	\$3,786,102	\$2,254,640	\$6,040,742	\$3,637,372	\$2,072,346	\$5,709,718
Operating grants and contributions	23,756,638	0	23,756,638	22,002,365	0	22,002,365
Capital grants and contributions	242,654	0	242,654	56,898	0	56,898
General Revenues:						
Taxes	13,519,634	0	13,519,634	14,219,654	0	14,219,654
Intergovernmental	1,577,459	0	1,577,459	1,794,972	0	1,794,972
Investment income	309,048	0	309,048	875,170	0	875,170
Other	1,696,782	19,566	1,696,782	1,867,390	37,147	1,904,537
<i>Total Revenues</i>	44,888,317	2,274,206	44,888,317	44,453,821	2,109,493	46,563,314

Huron County
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

Table 2
Changes in Net Assets

Program Expenses	Governmental Activities 2009	Business- Type Activities 2009	Total 2009	Governmental Activities 2008	Business- Type Activities 2008*	Total 2008
General Government:						
Legislative and executive	\$6,313,959	\$0	\$6,313,959	\$6,323,838	\$0	\$6,323,838
Judicial	1,749,262	0	1,749,262	1,930,377	0	1,930,377
Public safety	5,357,950	0	5,357,950	6,294,358	0	6,294,358
Public works	5,618,844	0	5,618,844	5,333,400	0	5,333,400
Health	10,148,961	0	10,148,961	9,989,143	0	9,989,143
Human services	13,582,530	0	13,582,530	14,069,887	0	14,069,887
Miscellaneous	322,689	0	322,689	467,116	0	467,116
Interest and fiscal charges	401,469	0	401,469	418,271	0	418,271
Landfill	0	2,086,995	2,086,995	0	2,222,145	2,222,145
<i>Total Expenses</i>	<u>43,495,664</u>	<u>2,086,995</u>	<u>45,582,659</u>	<u>44,826,390</u>	<u>2,222,145</u>	<u>47,048,535</u>
Increase (decrease) in net assets before transfers	1,392,653	187,211	1,579,864	(372,569)	(112,652)	(485,221)
Transfers	(75,000)	75,000	0	(187,210)	187,210	0
Increase (decrease) in net assets	1,317,653	262,211	1,579,864	(559,779)	74,558	(485,221)
Net Assets, January 1	<u>45,089,046</u>	<u>(482,979)</u>	<u>44,606,067</u>	<u>45,648,825</u>	<u>(557,537)</u>	<u>45,091,288</u>
Net Assets, December 31	<u>\$46,406,699</u>	<u>(\$220,768)</u>	<u>\$46,185,931</u>	<u>\$45,089,046</u>	<u>(\$482,979)</u>	<u>\$44,606,067</u>

* as restated, see note O.

Governmental Activities

The County financial position increased \$1,317,653 for governmental activities. Human services accounted for \$13,582,530 of the \$43,495,664 total expenses for governmental activities or 31.2% of total expenses. The next largest programs are health and legislative and executive, accounting for \$10,148,961 and \$6,313,959, respectively, which represents 23.3% and 14.5%, respectively, of total governmental expenses. Human services decreased as a direct result of decreased funding for Job and Family Services programs. The public safety expenses decreased due to a decrease in personal service expenditures for the Sheriff and Jail Operating programs.

Tax revenue accounts for \$13,519,634 of the \$44,888,317 total revenue for governmental activity, or 30.1% of total governmental revenues. The decrease in tax revenue is primarily due to a decrease for tangible personal property taxes. Operating grants and contributions was the largest program revenue accounting for \$23,756,638, or 52.9% of total governmental revenue. These revenues increased mainly as a result of increased projects within the Motor Vehicle and Gas Tax program which were funded through the Ohio Department of Transportation.

Huron County
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

The County's direct charges to users of governmental services made up \$3,786,102 or 8.4% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. These revenues increased from 2008 due mainly to increased reimbursements received within the Motor Vehicle and Gas Tax Fund. Capital grants and contributions increased as a result of an increase in grants received for Airport improvements.

Business-Type Activities

The net assets for the business-type activities for the County increased by \$262,211 for the year ended 2009. The major revenue source was charges for services of \$2,254,640 due to an increase in activity.

Financial Analysis of the County's Funds

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year. The General Fund is the chief operating fund of the County. At the end of the current year, unreserved fund balance of the General Fund was \$2,196,741, while total fund balance reached \$2,390,472. These balances remain consistent with the prior year. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 19.4% to total General Fund expenditures, while total fund balance represents 21.2% of that same amount.

The fund balance of the County's General Fund increased in the amount of \$33,683 during the 2009. The primary reason for the increase was due to a decrease in expenditures, which was partially offset by a decrease in revenues.

The other major governmental funds of the County are: Board of Developmental Disabilities, Job and Family Services, and Motor Vehicle and Gas Tax Funds.

The fund balance of the Board of Developmental Disabilities increased \$2,372. The fund balance of Job and Family Services increased \$313,839. The increase is due to a decrease in expenditures, which was a direct result of a decrease in intergovernmental revenue.

The fund balance of Motor Vehicle and Gas Tax increased \$433,246 due to an increase in intergovernmental revenue, which was partially offset by an increase in expenditures for maintenance and repair of roads and bridges.

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

Net assets of the Landfill Fund at the end of the year amounted to a negative \$220,768. Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

Huron County
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

General Fund Budgetary Highlights

There were significant changes between the original and the final budgets for both revenues and expenditures. The differences between the original and final budget for revenues were primarily due to decreases in tax revenue, charges for services, and intergovernmental revenue. The difference between the original and final budgeted expenditures is due to a decrease in legislative and executive expenditures. Final budgeted revenue and actual revenue remained consistent. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive and judicial.

Capital Assets and Debt Administration

Capital assets. The County's capital assets for its governmental and business type activities as of December 31, 2009 amount to \$41,116,386 (net of accumulated depreciation). These capital assets include land, land improvements, building structures and improvements, furniture, fixtures, equipment and infrastructure. The total increase in the County's capital assets for the current year was 2.1% (.2% decrease for business-type activities).

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

Long-term debt. At the end of the current year, the County had total bonded debt outstanding of \$8,101,000 which is backed by the full faith and credit of the government.

The County's total debt decreased slightly during the current year as a result of debt service principal payments during 2009. There were no additions to bonded debt during 2009.

During 2009, the County entered into a capitalized lease for a wheel loader. The balance remaining on the lease at December 31, 2009 was \$100,744. Additional information on the County's capital lease can be found in Note N.

The County maintains an "AA " rating from Standard & Poor's and an "AA " rating from Moody's for general obligation debt. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current legal debt margin for Huron County is \$25.0 million.

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

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 15.90%, which is significantly higher than the rate a year ago. The state average unemployment rate was 10.90% and the national average was 9.8%.

Inflationary trends in the region compare unfavorably to nation indices.

These factors were considered in preparing the County's budget for the 2009 fiscal year.

Request for Information

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

Roland Tkach
Huron County Auditor
12 East Main Street; Suite 300
Norwalk OH 44857

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Huron County
Statement of Net Assets
December 31, 2009

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
Assets:				
Equity in pooled cash and investments	\$14,424,082	\$324,071	\$14,748,153	\$24,576
Cash and cash equivalents with fiscal agents	12,974	0	12,974	0
Receivables (net of allowance for uncollectibles)				
Taxes	6,467,699	0	6,467,699	0
Accounts	194,165	120,107	314,272	0
Special assessments	238,353	0	238,353	0
Accrued interest	72,593	0	72,593	0
Loans	232,954	0	232,954	0
Due from other governments	3,564,340	0	3,564,340	0
Prepaid items	122,914	0	122,914	0
Materials and supplies inventory	450,773	7,739	458,512	0
Unamortized bond issuance costs	74,633	0	74,633	0
Capital assets not being depreciated	1,717,352	307,678	2,025,030	0
Capital assets being depreciated (net of accumulated depreciation)	36,777,393	2,313,963	39,091,356	0
<i>Total assets</i>	64,350,225	3,073,558	67,423,783	24,576
Liabilities:				
Accounts payable	1,623,393	223,862	1,847,255	0
Accrued wages and benefits	431,597	8,689	440,286	0
Due to other governments	337,095	6,576	343,671	0
Matured compensated absences	16,723	0	16,723	0
Claims payable	461,393	0	461,393	0
Accrued interest payable	31,379	0	31,379	0
Unearned revenue	5,145,567	0	5,145,567	0
Long-term liabilities				
Due within one year	709,399	95,446	804,845	0
Due in more than one year	9,186,980	2,959,753	12,146,733	0
<i>Total liabilities</i>	17,943,526	3,294,326	21,237,852	0
Net Assets:				
Invested in capital assets, net of related debt	30,380,771	2,520,897	32,901,668	0
Restricted for:				
Board of developmental disabilities	859,398	0	859,398	0
Child support	506,361	0	506,361	0
Real estate	463,686	0	463,686	0
EMA	316,585	0	316,585	0
Muny Road	556,277	0	556,277	0
911 equipment	399,090	0	399,090	0
DD residential	789,268	0	789,268	0
Job and family services	614,153	0	614,153	0
Motor vehicle and gas tax	3,714,658	0	3,714,658	0
Mental health	1,053,243	0	1,053,243	0
Children's services	1,041,584	0	1,041,584	0
Huron County revolving loan	406,433	0	406,433	0
Other purposes	1,888,589	0	1,888,589	0
Capital projects	288,443	0	288,443	0
Unrestricted (deficit)	3,128,160	(2,741,665)	386,495	24,576
<i>Total net assets</i>	\$46,406,699	(\$220,768)	\$46,185,931	\$24,576

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

Huron County
Statement of Activities
For the Year Ended December 31, 2009

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government -				
Legislative and executive	\$6,313,959	\$1,594,085	\$281,208	\$22,654
Judicial	1,749,262	206,474	15,308	0
Public safety	5,357,950	930,164	347,403	0
Public works	5,618,844	449,023	6,589,143	0
Health	10,148,961	225,722	4,914,512	0
Human services	13,582,530	343,918	11,578,121	220,000
Miscellaneous	322,689	36,716	2,741	0
Interest and fiscal charges	401,469	0	28,202	0
Total governmental activities	<u>43,495,664</u>	<u>3,786,102</u>	<u>23,756,638</u>	<u>242,654</u>
Business-type activities:				
Landfill	2,086,995	2,254,640	0	0
Total business-type activities	<u>2,086,995</u>	<u>2,254,640</u>	<u>0</u>	<u>0</u>
Total primary government	<u>\$45,582,659</u>	<u>\$6,040,742</u>	<u>\$23,756,638</u>	<u>\$242,654</u>
Component unit:				
Airport	\$162,333	\$138,753	\$17,351	\$0
Total component unit	<u>\$162,333</u>	<u>\$138,753</u>	<u>\$17,351</u>	<u>\$0</u>

General revenues and transfers:
General revenues:
 Property taxes levied for:
 General purposes
 Board of developmental disabilities
 Mental health
 Senior services
 Sales tax
 Intergovernmental revenue not restricted to specific programs
 Investment income
 Miscellaneous
Transfers
 Total general revenues and transfers
 Changes in net assets
Net assets (deficit), January 1 - as restated, see note O
Net assets (deficit), December 31

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

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
(\$4,416,012)	\$0	(\$4,416,012)	\$0
(1,527,480)	0	(1,527,480)	0
(4,080,383)	0	(4,080,383)	0
1,419,322	0	1,419,322	0
(5,008,727)	0	(5,008,727)	0
(1,440,491)	0	(1,440,491)	0
(283,232)	0	(283,232)	0
(373,267)	0	(373,267)	0
(15,710,270)	0	(15,710,270)	0
0	167,645	167,645	0
0	167,645	167,645	0
(15,710,270)	167,645	(15,542,625)	0
			(6,229)
			(6,229)
2,483,482	0	2,483,482	0
3,441,804	0	3,441,804	0
187,438	0	187,438	0
480,662	0	480,662	0
6,926,248	0	6,926,248	0
1,577,459	0	1,577,459	0
309,048	0	309,048	0
1,696,782	19,566	1,716,348	5,813
(75,000)	75,000	0	0
17,027,923	94,566	17,122,489	5,813
1,317,653	262,211	1,579,864	(416)
45,089,046	(482,979)	44,606,067	24,992
\$46,406,699	(\$220,768)	\$46,185,931	\$24,576

Huron County
Balance Sheet
 Governmental Funds
 December 31, 2009

	General Fund	Board of Developmental Disabilities	Job and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets:						
Equity in pooled cash and investments	\$1,255,957	\$924,668	\$986,415	\$1,602,309	\$8,412,784	\$13,182,133
Cash and cash equivalents with fiscal agents	0	0	0	0	12,974	12,974
Receivables (net of allowances for uncollectibles)						
Taxes	2,724,874	2,984,547	0	0	758,278	6,467,699
Accounts	69,569	0	0	17,117	107,371	194,057
Special assessments	0	0	0	0	238,353	238,353
Accrued interest receivable	72,593	0	0	0	0	72,593
Loans	0	0	0	0	232,954	232,954
Due from other governments	584,921	218,119	233,173	2,171,895	356,232	3,564,340
Prepaid items	122,914	0	0	0	0	122,914
Materials and supplies inventory	1,449	0	0	448,609	715	450,773
<i>Total assets</i>	<u>\$4,832,277</u>	<u>\$4,127,334</u>	<u>\$1,219,588</u>	<u>\$4,239,930</u>	<u>\$10,119,661</u>	<u>\$24,538,790</u>
Liabilities and Fund Balances:						
Liabilities:						
Accounts payable	\$136,359	\$68,817	\$201,636	\$199,543	\$996,992	\$1,603,347
Due to other governments	132,983	54,005	61,290	39,977	48,840	337,095
Accrued wages and benefits	150,405	79,233	81,057	55,677	65,225	431,597
Matured compensated absences	16,723	0	0	0	0	16,723
Deferred revenue	2,005,335	3,201,944	0	1,507,899	1,017,478	7,732,656
<i>Total liabilities</i>	2,441,805	3,403,999	343,983	1,803,096	2,128,535	10,121,418
Fund Balances:						
Fund Balances:						
Reserved-						
Reserved for encumbrances	70,817	59,800	352,897	154,071	280,677	918,262
Reserved for loans	0	0	0	0	232,954	232,954
Reserved for prepaid items	122,914	0	0	0	0	122,914
Reserved for inventory	1,449	0	0	448,609	715	450,773
Unreserved-						
General fund	2,195,292	0	0	0	0	2,195,292
Special revenue funds	0	663,535	522,708	1,834,154	7,240,014	10,260,411
Capital project funds	0	0	0	0	237,481	237,481
<i>Total fund balances</i>	<u>2,390,472</u>	<u>723,335</u>	<u>875,605</u>	<u>2,436,834</u>	<u>7,991,841</u>	<u>14,418,087</u>
<i>Total liabilities and fund balances</i>	<u>\$4,832,277</u>	<u>\$4,127,334</u>	<u>\$1,219,588</u>	<u>\$4,239,930</u>	<u>\$10,120,376</u>	<u>\$24,539,505</u>

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

Huron County
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2009*

Total Governmental Fund Balances		\$14,417,372
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.</p>		38,494,745
<p>Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. Deferred charges in governmental activities are not financial resources and therefore are not reported in the funds.</p>		
Taxes	402,240	
Intergovernmental	2,179,012	
Special Assessments	5,837	
Unamortized Issuance Costs	74,633	
Total		2,661,722
<p>An internal service fund is used by management to charge the cost of insurance to individuals. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.</p>		760,618
<p>Long-term liabilities, including bonds and the long-term portion of compensated absences are not due and payable in the current period and are not reported in the funds.</p>		
Accrued Interest Payable	(31,379)	
Energy Conservation Bonds Payable	(1,998,000)	
Human Services Building Bonds Payable	(1,875,000)	
Compensated Absences	(1,795,379)	
County Building Bonds Payable	(318,000)	
Correctional Facility Refunding Bonds Payable	(2,430,000)	
Various Purpose Improvement Bonds Payable	(1,480,000)	
Total		(9,927,758)
Net Assets of Governmental Activities		\$46,406,699

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

Huron County
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	General Fund	Board of Developmental Disabilities	Job and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$9,202,640	\$3,392,842	\$0	\$0	\$837,245	\$13,432,727
Charges for services	1,104,399	0	0	224,505	1,938,316	3,267,220
Licenses and permits	2,983	0	0	0	14,546	17,529
Special assessments	0	0	0	0	176,606	176,606
Fines and forfeitures	264,137	0	0	56,684	12,698	333,519
Intergovernmental revenue	1,183,892	1,095,248	6,886,978	6,346,592	10,155,405	25,668,115
Investment earnings	300,322	0	0	5,043	3,683	309,048
Miscellaneous revenue	368,171	219,124	637,256	18,842	453,389	1,696,782
<i>Total revenues</i>	12,426,544	4,707,214	7,524,234	6,651,666	13,591,888	44,901,546
Expenditures:						
Current:						
General government-						
Legislative and executive	4,399,348	0	0	0	1,382,531	5,781,879
Judicial	1,664,369	0	0	0	0	1,664,369
Public safety	4,270,202	0	0	0	1,025,396	5,295,598
Public works	0	0	0	6,218,420	546,318	6,764,738
Health	121,075	4,704,842	0	0	5,347,110	10,173,027
Human services	511,753	0	7,292,389	0	5,462,104	13,266,246
Miscellaneous	300,351	0	0	0	22,338	322,689
Capital outlay	33,867	0	0	0	366,463	400,330
Debt service:						
Principal retirement	0	0	0	0	544,000	544,000
Interest and fiscal charges	0	0	0	0	394,235	394,235
<i>Total expenditures</i>	11,300,965	4,704,842	7,292,389	6,218,420	15,090,495	44,607,111
<i>Excess of revenues over (under) expenditures</i>	1,125,579	2,372	231,845	433,246	(1,498,607)	294,435
Other financing sources (uses):						
Transfers in	34,000	0	381,818	0	968,902	1,384,720
Transfers out	(1,125,896)	0	(299,824)	0	(34,000)	(1,459,720)
<i>Total other financing sources (uses)</i>	(1,091,896)	0	81,994	0	934,902	(75,000)
Net change in fund balance	33,683	2,372	313,839	433,246	(563,705)	219,435
Fund balance, January 1	2,356,789	720,963	561,766	2,003,588	8,554,831	14,197,937
Fund balance, December 31	\$2,390,472	\$723,335	\$875,605	\$2,436,834	\$7,991,126	\$14,417,372

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

Huron County
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2009

Net Change in Fund Balances - Total Governmental Funds \$219,435

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

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

Capital Asset Additions	3,524,251	
Current Year Depreciation	(2,498,558)	
Total		1,025,693

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

Loss on Disposal of Capital Assets	(117,162)	
Total		(117,162)

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

Taxes	86,907	
Intergovernmental	(91,365)	
Special Assessments	(8,772)	
Total		(13,230)

Repayments of bond principal are expenditures in the governmental funds, but the repayments reduce liabilities in the statement of net assets and do not result in expenses in the statement of activities.

544,000

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

(269,334)

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

Amortized Issuance Costs	(8,733)	
Increase in Compensated Absences	(64,515)	
Accrued interest	1,499	
Total		(71,749)

Net Change in Net Assets of Governmental Activities \$1,317,653

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

Huron County
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$9,470,000	\$9,193,106	\$9,232,429	\$39,323
Charges for services	1,292,900	1,111,900	1,105,030	(6,870)
Licenses and permits	2,900	2,900	2,983	83
Fines and forfeitures	288,000	288,000	264,052	(23,948)
Intergovernmental revenue	1,218,470	1,154,204	1,174,833	20,629
Investment earnings	320,000	260,000	304,954	44,954
Miscellaneous revenue	345,331	362,965	380,850	17,885
Total revenues	12,937,601	12,373,075	12,465,131	92,056
Expenditures:				
Current:				
General government-				
Legislative and executive	4,958,441	4,603,464	4,408,158	195,306
Judicial	1,960,724	1,964,882	1,762,143	202,739
Public safety	4,439,274	4,411,103	4,373,001	38,102
Public works	850	850	0	850
Health	120,680	121,075	121,075	0
Human services	600,342	600,342	508,958	91,384
Miscellaneous	303,000	300,351	300,351	0
Capital outlay	34,397	34,397	34,396	1
Total expenditures	12,417,708	12,036,464	11,508,082	528,382
Deficiency of revenues under expenditures	519,893	336,611	957,049	620,438
Other financing sources (uses):				
Transfers in	0	0	34,000	34,000
Transfers out	(1,469,330)	(816,072)	(1,125,895)	(309,823)
Excess of revenues and other financing sources over expenditures and other uses	(949,437)	(479,461)	(134,846)	344,615
Fund balance, January 1	790,711	790,711	790,711	0
Prior year encumbrances appropriated	214,050	214,050	214,050	0
Fund balance, December 31	\$55,324	\$525,300	\$869,915	\$344,615

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

Huron County
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Board of Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$3,450,000	\$3,394,408	\$3,392,842	(\$1,566)
Intergovernmental revenue	1,035,000	1,035,000	1,094,526	59,526
Miscellaneous revenue	235,000	235,000	219,124	(15,876)
Total revenues	4,720,000	4,664,408	4,706,492	42,084
Expenditures:				
Current:				
Personal services	3,806,100	3,806,100	3,464,822	341,278
Materials and supplies	145,000	145,000	144,926	74
Charges and services	1,109,000	1,109,000	1,001,857	107,143
Capital purchases	185,000	185,000	185,000	0
Total expenditures	5,245,100	5,245,100	4,796,605	448,495
Deficiency of revenues under expenditures	(525,100)	(580,692)	(90,113)	490,579
Fund balance, January 1	911,367	911,367	911,367	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, December 31	\$386,267	\$330,675	\$821,254	\$490,579

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

Huron County
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$7,977,500	\$6,249,918	\$6,283,704	\$33,786
Charges for services	725,000	725,000	724,749	(251)
Interest revenue	4,500	4,500	0	(4,500)
Miscellaneous revenue	645,024	645,024	637,256	(7,768)
Total revenues	<u>9,352,024</u>	<u>7,624,442</u>	<u>7,645,709</u>	<u>21,267</u>
Expenditures:				
Current:				
Personal services	5,213,000	4,175,000	3,841,009	333,991
Materials and supplies	70,000	70,000	30,855	39,145
Charges and services	4,733,936	4,008,936	3,964,929	44,007
Capital purchases	58,000	58,000	46,589	11,411
Total expenditures	<u>10,074,936</u>	<u>8,311,936</u>	<u>7,883,382</u>	<u>428,554</u>
Excess of revenues over (under) expenditures	(722,912)	(687,494)	(237,673)	449,821
Other financing sources (uses):				
Transfers in	381,818	381,818	381,818	0
Transfers out	(350,000)	(350,000)	(299,824)	50,176
Total other financing sources (uses)	<u>31,818</u>	<u>31,818</u>	<u>81,994</u>	<u>50,176</u>
Deficiency of revenues and other financing sources under expenditures and other uses	(691,094)	(655,676)	(155,679)	499,997
Fund balance, January 1	475,094	475,094	475,094	0
Prior year encumbrances appropriated	181,000	181,000	181,000	0
Fund balance, December 31	<u>(\$35,000)</u>	<u>\$418</u>	<u>\$500,415</u>	<u>\$499,997</u>

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

Huron County
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$200,000	\$200,000	\$222,412	\$22,412
Fines and forfeitures	75,000	75,000	58,444	(16,556)
Intergovernmental revenue	5,835,389	5,835,389	5,084,984	(750,405)
Investment earnings	15,000	15,000	5,043	(9,957)
Miscellaneous revenue	17,000	17,000	18,952	1,952
Total revenues	6,142,389	6,142,389	5,389,835	(752,554)
Expenditures:				
Current:				
Personal services	2,438,500	2,447,500	2,378,597	68,903
Materials and supplies	1,063,500	1,063,500	949,335	114,165
Charges and services	1,621,242	1,614,242	1,426,554	187,688
Capital purchases	69,100	367,347	366,391	956
Total expenditures	5,192,342	5,492,589	5,120,877	371,712
Excess (deficiency) of revenues over (under) expenditures	950,047	649,800	268,958	(380,842)
Fund balance, January 1	863,895	863,895	863,895	0
Prior year encumbrances appropriated	115,842	115,842	115,842	0
Fund balance, December 31	\$1,929,784	\$1,629,537	\$1,248,695	(\$380,842)

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

Huron County
Statement of Net Assets
Proprietary Funds
December 31, 2009

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and investments	\$324,071	\$1,241,949
Receivables (net of allowances for uncollectibles)	120,107	108
Materials and supplies inventory	7,739	0
<i>Total current assets</i>	<u>451,917</u>	<u>1,242,057</u>
Noncurrent assets:		
Land	307,678	0
Land improvements	2,867,842	0
Buildings, structures and improvements	1,514,302	0
Furniture, fixtures and equipment	932,834	0
Less: accumulated depreciation	<u>(3,001,015)</u>	<u>0</u>
<i>Total noncurrent assets</i>	<u>2,621,641</u>	<u>0</u>
<i>Total assets</i>	<u>3,073,558</u>	<u>1,242,057</u>
Liabilities:		
Current liabilities:		
Accounts payable	223,862	20,046
Accrued wages and benefits	8,689	0
Due to other governments	6,576	0
Claims payable	0	461,393
Accrued interest payable	0	0
Current portion of compensated absences	2,873	0
Current portion of unfunded closure/post-closure	74,450	0
Current portion of capital leases	<u>18,123</u>	<u>0</u>
<i>Total current liabilities</i>	334,573	481,439
Noncurrent liabilities:		
Compensated absences - noncurrent	64,622	0
Obligations under capital leases	82,621	0
Unfunded closure/post-closure	<u>2,812,510</u>	<u>0</u>
<i>Total noncurrent liabilities</i>	<u>2,959,753</u>	<u>0</u>
<i>Total liabilities</i>	3,294,326	481,439
Net Assets:		
Invested in capital assets, net of related debt	2,520,897	0
Unrestricted (deficit)	<u>(2,741,665)</u>	<u>760,618</u>
<i>Total net assets (deficit)</i>	<u>(220,768)</u>	<u>760,618</u>
<i>Total liabilities and net assets</i>	<u>\$3,073,558</u>	<u>\$1,242,057</u>

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

Huron County
*Statement of Revenues, Expenses and
Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009*

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Operating revenues:		
Charges for services	\$2,254,640	\$4,133,440
Miscellaneous	19,566	0
Total operating revenues	2,274,206	4,133,440
Operating expenses:		
Personal services	347,387	0
Contract services	1,291,018	467,857
Claims	0	3,938,128
Materials and supplies	2,842	0
Depreciation	143,987	0
Miscellaneous	285,133	0
Total operating expenses	2,070,367	4,405,985
Operating income (loss)	203,839	(272,545)
Nonoperating revenues (expenses):		
Interest income	0	3,211
Interest and fiscal charges	(16,427)	0
Loss on disposal of assets	(201)	0
Total nonoperating revenues (expenses)	(16,628)	3,211
Income (Loss) before transfers	187,211	(269,334)
Transfer in	75,000	0
Changes in net assets	262,211	(269,334)
Net assets (deficit), January 1 - as restated, see note O	(482,979)	1,029,952
Net assets (deficit), December 31	(\$220,768)	\$760,618

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

Huron County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Cash flows from operating activities:		
Cash received from customers	\$2,219,340	\$4,135,912
Cash received from other operating revenues	19,566	0
Cash paid to suppliers	(1,648,827)	(470,494)
Cash paid for claims	0	(4,032,988)
Cash paid to employees and for fringe benefits	(358,383)	0
Net cash used in operating activities	231,696	(367,570)
Cash flows from non-capital financing activities:		
Transfers in	75,000	0
Net cash provided by non-capital financing activities	75,000	0
Cash flows from capital and related financing activities:		
Principal payments - bonds	(320,000)	0
Interest paid	(17,920)	0
Net cash used in capital and related financing activities	(337,920)	0
Cash flows from investing activities:		
Interest received	0	3,211
Net cash provided by investing activities	0	3,211
Net decrease in cash and cash equivalents	(31,224)	(364,359)
Cash and cash equivalents, January 1 - as restated, see note O	355,295	1,606,308
Cash and cash equivalents, December 31	\$324,071	\$1,241,949
Reconciliation of Operating Income (Loss) to Net Cash Used in Operating Activities		
Operating income (loss)	\$203,839	(\$272,545)
Adjustments to reconcile operating income (loss) to net cash used in operating activities:		
Depreciation expense	143,987	0
(Increase) decrease in operating assets:		
Accounts receivable	(35,300)	2,472
Inventory	(1,287)	0
Increase (decrease) in operating liabilities:		
Accounts payable	13,452	(2,637)
Claims payable	0	(94,860)
Accrued wages and benefits	407	0
Compensated absences	(10,623)	0
Due to other governments	(780)	0
Unfunded closure/post-closure care costs	(81,999)	0
Total adjustments	27,857	(95,025)
Net cash used in operating activities	\$231,696	(\$367,570)

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

Huron County
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2009

	Agency Funds
Assets:	
Current assets:	
Equity in pooled cash and investments	\$2,892,509
Segregated cash accounts	1,380,827
Taxes receivable	41,710,440
Due from other governments	3,551,977
	<hr/>
<i>Total assets</i>	<u><u>\$49,535,753</u></u>
Liabilities:	
Unapportioned monies	\$1,731,881
Due to other governments	45,262,417
Deposits held due to others	2,371,812
Payroll withholdings	169,643
	<hr/>
<i>Total liabilities</i>	<u><u>\$49,535,753</u></u>

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

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

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

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

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

The Huron County Regional Airport Authority (the "Authority") is organized under Section 308.03 of the Ohio Revised Code and is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all seven members of the Authority's Board. The Authority has a fiscal year ended December 31, 2009. The County owns all of the land, buildings and improvements of the Airport and reports them within their capital assets in the governmental activities column of the statement of net assets. The County serves as the fiscal agent for the Huron County Airport Authority. The Huron County Airport Authority has no debt. Based on these criteria the County has reported the Huron County Airport Authority as a discretely presented component unit of the County. For additional financial information, contact the Huron County Auditor's office or the Airport Manager at 961 US Route 20 East, Norwalk, Ohio 44857.

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

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

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

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION (Continued)

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

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

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

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

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

Nonmajor governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION (Continued)

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

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

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

Fiduciary Funds: Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County only reports agency funds, which are used to account for and maintain assets held by the County or as an agent for individuals, private organizations, and other governmental units and other funds. These assets include: property and other taxes, as well as other intergovernmental resources that have been collected and which will be distributed to other taxing districts located in Huron County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Government-wide Financial Statements: The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2009 but which were levied to finance fiscal year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On the governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue. On the government wide financial statements, property taxes receivable, net of delinquent taxes receivable have been reported as unearned revenue.

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

Investment income is recorded in the General, various Special Revenue and Internal Service Funds. Investment income earned during 2009 totaled \$309,048.

The County uses separate bank accounts for resources not deposited with the County Treasurer. These interest bearing depository accounts are presented in the statement of fiduciary assets and liabilities as "segregated cash accounts."

In 2007, the County issued bonds to finance an energy conservation project. These funds were deposited into a bank account with a fiscal agent and the County draws on this account as needed. As of December 31, 2009, a balance still remained in this account. This balance is reflected on the statement of net assets and balance as "cash and cash equivalents with fiscal agents."

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

Transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Transfers within governmental activities in the statement of activities have been eliminated. Transfers between governmental activities and business-type activities are reported in the same manner as general revenues.

The Internal Service Fund records 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 Fund as operating expenditures/expenses.

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

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Self-Funded Insurance: The County is self-funded for health benefits. The plan is administered by Medical Mutual of Ohio, which provides claims review and processing services. Each County fund is charged for its proportionate share of the cost for covered employees. Likewise, most County employees have a minimal premium deducted from their bi-weekly payroll to cover their share of the insurance cost. Payment of these benefits is accounted for in an Internal Service Fund. The County records a liability for incurred but unreported claims at year-end based upon an actuarial estimate provided by Medical Mutual of Ohio.

Fund Balance Reservations and Designations: The County reserves portions of fund balances that are legally segregated for specific future uses or that do not represent available, spendable resources and, therefore, are not appropriable for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use, which are not legally segregated. Fund balances reserves have been recorded for encumbrances, loans, prepaid items, and inventory. No fund balance designations have been established. Undesignated fund balances are not reserved or designated and are appropriable in future periods.

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

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

Of the County's \$12,897,768 restricted net assets, none was restricted by enabling legislation.

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

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

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

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, any other obligation guaranteed as to principal and interest by the United States, or any book-entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the same county as the County;
4. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts in any eligible institution mentioned in Section 135.32 of the Ohio Revised Code;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements with any eligible institution or dealer in which the County lends securities and the eligible institution or dealer agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. Up to 25% of the County's total average portfolio in either (a) high grade commercial paper when the aggregate value of the notes does not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase or (b) bankers acceptances of banks insured by the FDIC when the obligations are eligible for purchase by the Federal Reserve System and mature no later than 180 days after purchase;
10. Up to 15% of the County's total average portfolio in high grade notes issued by U.S. corporations, and the notes mature not later than two years after purchase. Bankers acceptances for a period not to exceed 270 days in an amount not to exceed ten percent of the County's total average portfolio;
11. High grade debt interests issued by foreign nations diplomatically recognized by the U.S. government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed 1% of the County's total average portfolio and shall mature no later than five years after purchase; and
12. A current unpaid or delinquent tax line of credit authorized under division (G) of section 135.341 of the Revised Code, provided that all of the conditions for entering into such a line of credit under that division are satisfied.

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

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

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities value at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be obligations of or guaranteed securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2009, the County complied with the provisions of these statutes.

Deposits:

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

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

The County had cash on hand of \$194,733 as of December 31, 2009. The County's bank balance was \$8,825,798. The entire bank balance was either covered by FDIC or collateralized in accordance with the provisions identified in the preceding paragraph.

Investments: As of December 31, 2009, the County had the following investments and maturities:

	Carrying/Fair Value	Less than 6 months	6 - 12 months	1 - 2 years	Over 2 years
STAR Ohio	\$2,138,328	\$2,138,328	\$0	\$0	\$0
Federal Home Loan Mortgage Corporation	3,258,313	0	752,828	0	2,505,485
Federal Home Loan Bank	2,320,007	0	1,816,567	0	503,440
Federal National Mortgage Association	2,260,552	0	0	0	2,260,552
Federal Farm Credit Bank	997,323	0	0	0	997,323
Fifth Third Institutional MMF	1	1	0	0	0
Total Investments	\$10,974,524	\$2,138,329	\$2,569,395	\$0	\$6,266,800

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

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County’s investment policy allows the County to invest in accordance with the Ohio Revised Code (Ohio Law). Investments in STAR Ohio and the money market fund were rated AAAM by Standard & Poor’s. The Federal Home Loan Mortgage Corporation securities are rated AAA by Standard & Poors and Aaa by Moody’s. The Federal Home Loan Bank securities are rated AAA by Standard & Poors and Aaa by Moody’s. The Federal National Mortgage Association securities are rated AAA by Standard & Poors and Aaa by Moody’s. The Federal Farm Credit Bank securities are rated Aaa by Moody’s.

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer; however their investment policy does stress diversification to limit potential losses. The County has invested 19.5% in STAR Ohio, 29.7% in Federal Home Loan Mortgage Corporation, 21.1% in Federal Home Loan Bank, 20.6% in Federal National Mortgage Association, and 9.1% in Federal Farmers Credit Bank.

Custodial credit risk - All of the County’s securities are either insured and registered in the name of the County or at least registered in the name of the County. The County has no policy specifically related to custodial credit risk, but requires the County to conform to requirements of Ohio law.

Cash reported by the Huron County Airport Authority is maintained by the Huron County Treasurer as part of “equity in pooled cash and investments”.

NOTE D – TRANSFERS

Transfers to/from other funds during 2009 are as follows:

Transfer From	Transfer To				Total
	General	Job and Family Services	Nonmajor Governmental Funds	Landfill	
General	\$0	\$381,818	\$669,078	\$75,000	\$1,125,896
Jobs and Family Services	0	0	299,824	0	299,824
Nonmajor Governmental Funds	34,000	0	0	0	34,000
TOTAL	\$34,000	\$381,818	\$968,902	\$75,000	\$1,459,720

Transfers are used to 1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them 2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, 3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds, 4) move monies from the Certificate of Title Fund to the General Fund as authorized by state statute, and 5) move unused capital project bond proceeds received in the Permanent Improvement Fund to the County Capital Improvement Fund to support future capital improvement projects. All transfers were made in accordance with the Ohio Revised Code.

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE E – CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2009, is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$1,717,352	\$0	\$0	\$1,717,352
<i>Total capital assets, not being depreciated</i>	1,717,352	0	0	1,717,352
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	33,479,869	300,284	0	33,780,153
Furniture, fixtures and equipment	9,874,289	1,002,916	(448,752)	10,428,453
Infrastructure	24,647,267	2,221,051	0	26,868,318
<i>Total capital assets being depreciated</i>	68,001,425	3,524,251	(448,752)	71,076,924
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(17,088,386)	(919,840)	0	(18,008,226)
Furniture, fixtures and equipment	(6,672,455)	(710,441)	331,590	(7,051,306)
Infrastructure	(8,371,722)	(868,277)	0	(9,236,999)
<i>Total accumulated depreciation</i>	(32,132,563)	(2,498,558)	(117,162)	(34,299,531)
<i>Total capital assets being depreciated, net</i>	35,868,862	1,025,693	(117,162)	36,777,393
<i>Governmental activities capital assets, net</i>	\$37,586,214	\$1,025,693	(\$117,162)	\$38,494,745

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE E – CAPITAL ASSETS (Continued)

Business-Type Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets, not being depreciated:</i>				
Land	\$307,678	\$0	\$0	\$307,678
Total capital assets, not being depreciated	307,678	0	0	307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,514,302	0	0	1,514,302
Land improvements	2,867,842	0	0	2,867,842
Furniture, fixtures and equipment	833,090	100,744	(1,000)	932,834
Total capital assets being depreciated	5,215,234	100,744	(1,000)	5,314,978
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(668,743)	(37,857)	0	(706,600)
Land improvements	(1,561,167)	(53,128)	0	(1,614,295)
Furniture, fixtures and equipment	(627,917)	(53,002)	799	(680,120)
Total accumulated depreciation	(2,857,827)	(143,987)	799	(3,001,015)
Total capital assets being depreciated, net	2,357,407	(43,243)	(201)	2,313,963
<i>Business-type activities capital assets, net</i>	<u>\$2,665,085</u>	<u>(\$43,243)</u>	<u>(\$201)</u>	<u>\$2,621,641</u>

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

<i>Governmental activities:</i>	
General government – legislative and executive	\$496,058
General government – judicial	41,663
Public safety	308,711
Public works	1,136,603
Health	8,749
Human services	506,774
<i>Total depreciation expense – governmental activities</i>	<u>\$2,498,558</u>
 <i>Business-type activities:</i>	
Landfill	<u>\$143,987</u>

NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

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

The County issued \$2,000,000 in general obligation bonds during 2007 which were used to provide energy conservation improvements to County facilities. These bonds will be paid from the County Bond Retirement Fund.

The original issue amount of the 2005 Correctional Facility Refunding bonds was \$3,125,000 and these bonds are being repaid from the Jail Bond Retirement Fund.

The County issued \$355,000 in general obligation bonds during 2006, which were used to repay existing bond anticipation notes. The original purpose of these notes was to finance various improvements to County facilities. These bonds are being repaid from the County Bond Retirement Fund.

The original issue amount of the 2002 Various Purpose bonds was \$2,965,000 and these bonds are being repaid from the Debt Service and County Bond Retirement Funds.

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

The 1996 Landfill General Obligation bonds are being paid from the Landfill Enterprise Fund and were fully paid off during 2009.

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$25.0 million.

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

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

These bonds are obligations of the respective borrowers and the bonds do not constitute a debt or pledge of the faith and credit of the County or the State, and accordingly have not been reported in the accompanying financial statements.

At December 31, 2009, the total outstanding on these revenue bonds aggregated \$41,695,000.

Closure and Post-closure Care Costs: State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$2,886,960 reported as landfill closure and post-closure care liability represents the total amount of estimated closure and post-closure costs. This amount is based on what it would cost to perform all closure and post-closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

At December 31, 2009, the Landfill Enterprise Fund had a deficit net asset balance of \$220,768, which was caused by closure and post-closure costs incurred by the County. The deficit will be covered by future user charges from the recycling facility and subsidies from the General Fund.

Long-term debt and other obligations of the County at December 31, 2009 were as follows:

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009	Amounts Due In One Year
Governmental Activities:					
Governmental Funds:					
General Obligation Bonds					
2007 Energy Conservation Bonds 4.42%, due serially through 2026	\$1,999,000	\$0	\$1,000	\$1,998,000	\$82,000
General Obligation Bonds 2005 Correctional Facility Refunding Bonds 3%-3.75%, due serially through 2016	2,735,000	0	305,000	2,430,000	310,000
General Obligation Bonds 2006 County Building 4.7%, due serially through 2024	331,000	0	13,000	318,000	13,000
General Obligation Bonds 2002 Various Purpose Improvement and Refund 2%-4.6%, due serially through 2021	1,705,000	0	225,000	1,480,000	230,000
General Obligation Bonds 1994 Human Services Building 2%-4%, due serially through 2020	1,875,000	0	0	1,875,000	0
Subtotal Governmental Fund Obligations	8,645,000	0	544,000	8,101,000	635,000
Compensated Absences	1,730,864	1,325,872	1,261,357	1,795,379	74,399
Total Governmental Activities	\$10,375,864	\$1,325,872	\$1,805,357	\$9,896,379	\$709,399

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009	Amounts Due In One Year
Business-Type Activities:					
Enterprise Fund Obligation					
Bonds–1996 Landfill, 3.85%- 5.6%, due serially through 2009 Landfill closure and post-closure care costs	\$320,000	\$0	\$320,000	\$0	\$0
Capital Lease	2,968,959	0	81,999	2,886,960	74,450
Compensated Absences	0	100,744	0	100,744	18,123
	78,118	23,521	34,144	67,495	2,873
Total Business-type Activities	\$3,367,077	\$124,265	\$436,143	\$3,055,199	\$95,446

A summary of the County’s future long-term debt funding requirements as of December 31, 2009 follows:

Year	Governmental Activities General Obligation Bonds	
	Principal	Interest
2010	\$635,000	\$376,249
2011	665,000	353,746
2012	688,000	328,785
2013	703,000	302,312
2014	747,000	274,422
2015-2019	3,039,000	1,088,655
2020-2024	1,256,000	326,565
2025-2027	368,000	35,409
Total	\$8,101,000	\$3,086,143

Compensated Absences: As more fully described in Note B, the County uses the vesting method for recording sick leave obligations. Unpaid vested hours at December 31, 2009 representing this liability for all governmental funds are as follows:

	Hours
Vacation	54,615
Sick	45,249

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

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

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

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

NOTE G- RETIREMENT SYSTEMS

Ohio Public Employees Retirement System (OPERS)

- A. The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as described below:
 - 1) The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.
 - 2) The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
 - 3) The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.
- B. OPERS provides retirement, disability, and survivor and death benefits and annual cost-of-living adjustments to qualifying members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.
- C. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.
- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.
- E. The Ohio Revised Code provides statutory authority for member and employer contributions. For 2009, member and employer contribution rates were consistent across all three plans.

The member contribution rates for members other than law enforcement personnel were 10.0%, 10.0%, and 9.5% for 2009, 2008, and 2007, respectively, for the County. The rate for members of law enforcement was 10.1% for 2009 and 2008 and 9.75% for 2007.

The employer contribution rates for members other than law enforcement personnel were 14.0%, 14.0%, and 13.85% of covered payroll for 2009, 2008, and 2007, respectively, for the County. The employer contribution rates for law enforcement personnel were 17.63%, 17.4%, and 17.17% of covered payroll for 2009, 2008, and 2007, respectively, for the County.

The County's contributions to OPERS for the years ended December 31, 2009, 2008, and 2007 were \$1,709,195, \$1,683,452, and \$1,604,324, respectively, of which 95% was contributed for 2009, and 100% has been contributed for 2008 and 2007. \$91,577, representing the unpaid contribution for 2009, is recorded as a liability within the respective funds.

NOTE G- RETIREMENT SYSTEMS (Continued)

State Teachers Retirement System (STRS Ohio)

Teachers for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system.

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

Plan Options - New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5 percent of earned compensation among various investment choices. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated to investment choices by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

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

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

Combined Plan Benefits – Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member’s defined benefit is determined by multiplying 1% of the member’s final average salary by the member’s years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

NOTE G- RETIREMENT SYSTEMS (Continued)

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

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

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

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

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. 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.

For the fiscal years ended June 30, 2009, 2008, and 2007, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2009, 2008, and 2007 were \$33,859, \$35,875, and \$36,985, respectively; 92 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007. Of the 2009 amount, \$2,822 representing the unpaid contribution for 2009 is recorded as a liability within the respective funds.

STRS Ohio issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771 or by calling (888) 227-7877, or by visiting the STRS Ohio website at www.strsoh.org.

NOTE H – OTHER POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System (OPERS)

- A. Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan; the Member-Directed Plan (MD) – a defined contribution plan; and the Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program, and Medicare Part B premium reimbursement, to qualifying members of both the TP and the CO Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

In order to qualify for post-employment health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interest parties may obtain a copy by writing OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

- B. The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits.

Employer's contributions are expressed as a percentage of the covered payroll of active members. In 2009, the County contributed at 14.0% of covered payroll of members other than law enforcement personnel. The County contributed at 17.4% of covered payroll of members of law enforcement. The Ohio Revised Code currently limits the employer contribution rate not to exceed 14.0% and 18.1% of covered payroll of members other than law enforcement personnel and members of law enforcement, respectively. Active members do not make contributions to the OPEB Plan.

OPERS' post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. For 2009, the portion of employer contributions allocated to health care was 7.0% from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. For 2008, the employer contribution allocated to the health care plan was 7.0% of covered payroll. For 2007, these percentages were 5.0% for January through June 2007 and 6.0% for July through December 2007. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

- C. The employer contributions that were used to fund post-employment benefits were \$717,251 for 2009, \$841,726 for 2008, and \$630,270 for 2007. The percentage of the required contributions made for 2009, 2008, and 2007 were 95%, 100%, and 100% respectively.
- D. The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

State Teachers Retirement System (STRS Ohio)

STRS Ohio administers a pension plan that is comprised of: a defined benefit plan; a self-directed defined contribution plan; and a combined plan which is a hybrid of the defined benefit and defined contribution plan.

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the defined benefit or combined plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. Pursuant to Section 3307 of the Ohio Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefit recipients, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

STRS Ohio issues a stand-alone financial report. Interested parties can view the most recent Comprehensive Financial Annual Report by visiting www.strsoh.org or by requesting a copy by calling toll-free 1-888-227-7877.

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2009, 2008 and 2007. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$2,419, \$2,562, and \$2,642 for the years ended December 31, 2009, 2008, and 2007, respectively. These amounts represented 92%, 100%, and 100%, respectively of the required contributions for 2009, 2008 and 2007.

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 2009 were based, is as follows:

Real property	\$1,003,875,740
Public utility and tangible personal property	38,929,190
Total assessed property value	<u>\$1,042,804,930</u>

In 2009, real property taxes were levied on January 1, 2009 on the assessed values as of January 1, 2008, 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 2007. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property is assessed at 6.25% of true value (as defined) for tax year 2008 for tax revenues received in 2009. This tax rate was reduced to zero for tax year 2009 for tax monies to be received in 2010. In 2009, 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 2009, if paid annually, payment was due by February 13, 2009. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 13, 2009 with the remainder due July 10, 2009.

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, 2009. 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 2009 operations. The receivable is therefore offset by a credit to deferred revenue.

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE I - PROPERTY TAXES (Continued)

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

Purpose	Voter Authorized Rate (a)	Rate Levied for Current Year Collection		Final Collection Year
		Agriculture/ Residential (b)	Other	
General Fund	None			
Mental Health	.50	.087254	.227101	2014
MRDD Operating	.20	.034901	.090840	(c)
MRDD Operating	1.30	1.117398	1.19845	(c)
MRDD Operating	1.50	1.290438	1.382829	(c)
MRDD Operating	1.00	.942533	.958406	2010
Senior Citizens	.50	.471191	.479203	2008
Health Operating	.30	.187594	.242457	2016
Health Operating	.20	.125063	.161638	2016
Health Operating	.25	.178733	.209274	2009

- (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 - RECONCILIATION OF BUDGET BASIS FUND BALANCE TO GAAP BASIS FUND BALANCE

A reconciliation for all major governmental funds at December 31, 2009 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General Fund	Board of Developmental Disabilities Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund
Budget Basis	(\$134,846)	(\$90,113)	(\$155,679)	\$268,958
Net adjustment for revenue accruals	(38,587)	722	(121,475)	(73,558)
Net adjustment for expenditure accruals	66,959	(11,651)	104,993	(115,768)
Net adjustments for encumbrances	140,157	103,414	486,000	353,614
GAAP Basis	\$33,683	\$2,372	\$313,839	\$433,246

NOTE K - COMMITMENTS AND CONTINGENCIES

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

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE K - COMMITMENTS AND CONTINGENCIES (Continued)

The County participates in a number of federal and state assisted grant programs. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to financial and compliance audits by grantors or representatives. Any disallowed claims resulting from such audits come become a liability of the General Fund or other applicable funds. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

NOTE L - RISK MANAGEMENT

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

The County Risk Sharing Authority Inc. (CORSA) is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public 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 2009 was \$263,745.

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 \$461,393 reported in the fund at December 31, 2009 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 Medical Mutual of Ohio, the plan administrator. Changes in the fund's claim liability amount in 2007, 2008 and 2009 were:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
2007	\$504,020	\$3,996,022	\$3,999,039	\$501,003
2008	501,003	4,885,176	4,829,926	556,253
2009	556,253	3,938,128	4,032,988	461,393

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

Huron County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE M – ACCOUNTABILITY AND COMPLIANCE

Deficit Fund Balance: The WIA Fund had a deficit fund balance in the amount of \$50,786, while the Landfill Fund had a deficit net asset balance in the amount of \$220,768 as of December 31, 2009. These funds comply with Ohio state law, which does not permit cash basis deficits. The General Fund provides transfers when cash is required, not when accruals occur. The deficit fund balance and net asset balance, respectively, resulted from adjustments for accrued liabilities. These deficits should be eliminated by future revenues not recognized under generally accepted accounting principles at December 31, 2009.

NOTE N – CAPITALIZED LEASE – LESSEE DISCLOSURE

In 2009, the County entered into a capitalized lease for the acquisition of a wheel loader. The lease met the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, *Accounting for Leases*, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee.

The capital asset acquired by the lease was capitalized in the statement of net assets for governmental activities in the amount of \$100,744 which is equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded on the statement of net assets for business-type activities. There were no principal payments made during 2009.

The following is a schedule of the future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2009.

<u>Year Ending</u> <u>December 31,</u>	<u>Long-Term</u> <u>Debt</u>
2010	\$23,463
2011	23,463
2012	23,463
2013	23,463
2014	23,463
Total Minimum Lease Payments	117,351
Less: Amount Representing Interest	(16,571)
Present Value of Minimum Lease Payments	<u>\$100,744</u>

NOTE O – RESTATEMENT OF NET ASSETS

The equity in pooled cash and investments balances within the business type activities were not properly stated in the prior year. This restatement had the following effect on beginning net assets:

	<u>Business Type</u> <u>Activities</u>
Net Assets/Fund Balance, December 31, 2008	\$ (726,377)
Restatement for cash balance	243,398
Restated Net Assets/Fund Balance, January 1, 2009	<u>\$ (482,979)</u>

Huron County
General Fund
December 31, 2009

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
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2009

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services.....	\$270,985	\$268,378	\$265,075	\$3,303
Materials and supplies.....	784	784	403	381
Charges and services.....	20,533	20,533	19,440	1,093
Microfilm-				
Personal services.....	36,123	34,887	34,838	49
Materials and supplies.....	2,000	2,000	1,596	404
Charges and services.....	5,901	5,901	5,713	188
Data Processing				
Personal services.....	58,825	57,473	57,465	8
Materials and supplies.....	1,000	1,000	1,000	0
Charges and services.....	85,675	85,225	85,217	8
Capital purchases.....	1,500	1,500	1,500	0
Auditor-				
Personal services.....	213,322	212,802	212,601	201
Materials and supplies.....	3,025	3,025	3,025	0
Charges and services.....	4,127	4,127	4,071	56
Treasurer-				
Personal services.....	121,166	119,461	118,967	494
Materials and supplies.....	100	100	100	0
Charges and services.....	2,816	2,676	2,516	160
Prosecutor-				
Personal services.....	382,642	376,047	375,937	110
Materials and supplies.....	1,000	0	0	0
Charges and services.....	32,444	32,444	32,444	0
Board of revision-				
Charges and services.....	1,500	1,500	750	750
Human Resources				
Personal services.....	56,791	55,592	55,588	4
Materials and supplies.....	350	350	255	95
Charges and services.....	693	1,782	1,697	85

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Huron County
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2009

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services.....	\$212,474	\$201,974	\$201,562	\$412
Materials and supplies.....	8,000	8,488	8,487	1
Charges and services.....	43,109	49,401	39,400	10,001
Building maintenance-				
Personal services.....	290,700	280,431	270,226	10,205
Materials and supplies.....	54,600	54,600	49,956	4,644
Charges and services.....	449,451	452,850	384,944	67,906
Capital purchases.....	5,000	1,600	850	750
Recorder-				
Personal services.....	100,506	98,468	96,686	1,782
Materials and supplies.....	2,846	3,446	3,440	6
Charges and services.....	2,784	2,784	2,149	635
Mechanic-				
Personal services.....	44,844	43,855	43,431	424
Materials and supplies.....	11,155	11,155	10,054	1,101
Insurance & taxes				
Charges and services.....	2,179,219	1,906,862	1,880,148	26,714
Contingencies				
Contingencies.....	102,743	54,053	0	54,053
Bureau of inspection				
Charges and services.....	80,208	80,208	71,110	9,098
Planning Commission				
Charges and services.....	200	200	200	0
Real estate assessment				
Personal services.....	67,300	65,502	65,317	185
Total legislative and executive....	4,958,441	4,603,464	4,408,158	195,306
Judicial				
Common pleas court-				
Personal services.....	257,400	250,657	246,495	4,162
Materials and supplies.....	5,130	2,130	2,130	0
Charges and services.....	62,025	64,325	57,668	6,657
Capital purchases.....	4,227	4,227	4,222	5

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Huron County
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2009

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services.....	\$1,008	\$1,008	\$1,008	\$0
Charges and services.....	210	210	177	33
Court of appeals				
Charges and services.....	385	385	50	335
Juvenile court-				
Personal services.....	280,062	277,931	271,608	6,323
Materials and supplies.....	24,500	24,500	22,671	1,829
Charges and services.....	19,571	19,571	14,098	5,473
Capital purchases.....	15,000	15,000	12,211	2,789
Probate court-				
Personal services.....	109,263	109,250	107,903	1,347
Materials and supplies.....	5,000	5,000	3,875	1,125
Charges and services.....	11,100	11,100	9,251	1,849
Capital purchases.....	5,000	5,000	4,029	971
Clerk of courts-				
Personal services.....	215,414	248,755	247,405	1,350
Materials and supplies.....	47,471	47,485	47,418	67
Charges and services.....	17,358	15,988	13,657	2,331
Public defender				
Personal services.....	187,673	196,133	192,463	3,670
Materials and supplies.....	1,094	1,094	932	162
Charges and services.....	27,404	26,604	26,555	49
Capital purchases.....	1,096	1,025	917	108
Municipal court-				
Charges and services.....	271,773	271,773	263,648	8,125
Miscellaneous				
Charges and services.....	391,560	365,731	211,752	153,979
Total judicial.....	1,960,724	1,964,882	1,762,143	202,739
Public safety				
Coroner-				
Personal services.....	49,440	49,440	49,001	439
Materials and supplies.....	300	300	97	203
Charges and services.....	14,104	29,904	25,339	4,565

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Huron County
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2009

	Original	Final	Actual	Variance With Final Budget
Sheriff-				
Personal services.....	\$1,369,046	\$1,322,601	\$1,322,596	\$5
Materials and supplies.....	75,000	75,000	73,494	1,506
Charges and services.....	63,893	64,211	61,871	2,340
Capital purchases.....	12,500	16,500	15,509	991
Disaster services-				
Personal services.....	79,568	79,800	79,358	442
Adult probation-				
Materials and supplies.....	3,600	3,600	3,566	34
Capital purchases.....	4,325	4,325	4,096	229
Charges and services.....	1,300	1,300	1,291	9
Juvenile probation				
Personal services.....	254,493	254,717	254,717	0
Charges and services.....	11,000	11,000	8,304	2,696
Juvenile detention				
Charges and services.....	167,756	151,423	151,423	0
Jail Operations-				
Personal services.....	1,486,231	1,691,650	1,691,648	2
Materials and supplies.....	360,500	406,790	401,334	5,456
Charges and services.....	221,918	232,617	220,879	11,738
Capital purchases.....	3,300	9,800	8,478	1,322
Out of County Jail				
Charges and services.....	261,000	6,125	0	6,125
Total public safety.....	4,439,274	4,411,103	4,373,001	38,102
Public works				
Sanitation/Ditches				
Charges and services.....	850	850	0	850
Total public works.....	850	850	0	850

- continued

Huron County
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2009

	Original	Final	Actual	Variance With Final Budget
Health				
Health/Welfare				
Charges and services.....	\$12,000	\$12,000	\$12,000	\$0
Health Statistics				
Charges and services.....	108,680	109,075	109,075	0
Total health.....	120,680	121,075	121,075	0
Human Services				
Soldiers relief				
Personal services.....	217,000	217,500	180,427	37,073
Materials and supplies.....	15,000	15,000	2,911	12,089
Charges and services.....	118,000	117,500	77,117	40,383
Veterans service				
Charges and services.....	13,500	13,500	11,661	1,839
Mandated Share				
Charges and services.....	236,842	236,842	236,842	0
Total human services.....	600,342	600,342	508,958	91,384
Miscellaneous				
Agriculture				
Charges and services.....	287,000	283,000	283,000	0
Airport				
Charges and services.....	16,000	17,351	17,351	0
Total miscellaneous.....	303,000	300,351	300,351	0
Capital Outlay				
Charges and services.....	34,397	34,397	34,396	1
Total expenditures.....	12,417,708	12,036,464	11,508,082	528,382
Other financing uses:				
Transfers - out.....	1,469,330	1,341,372	1,125,895	215,477
Total expenditures and other financing uses.....	<u>\$13,887,038</u>	<u>\$13,377,836</u>	<u>\$12,633,977</u>	<u>\$743,859</u>

Huron County
Nonmajor Governmental Funds
December 31, 2009

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 – This fund accounts for revenues received from a County-wide property tax levy, federal and state grants, and reimbursements used for various County mental health programs.

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

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

Children's Services – To account for state grants and reimbursements used for County childcare programs.

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

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

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

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

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

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

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

Other Special Revenue Funds – To account for revenues from fees, taxes, fines, federal and state grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specified purposes. The Other Special Revenue funds have been combined into one fund for governmental fund reporting purposes on pages 58 through 61. Summarized information on the financial activity and balances of the following Special Revenue funds include:

- * Law Library Resources Board
- * Drug Law Enforcement
- * DUI Enforcement and Education
- * Indigent Guardianship
- * Dog and Kennel
- * Sheriff Policing
- * DRETAC - Prosecutor
- * DRETAC - Treasurer

- * Prepayment of Interest
- * Sheriff IV-D Child Support
- * Community Corrections Grant
- * Ohio Drug Prevention
- * Willard JFS Satellite
- * Probation Services
- * Railroad Crossing Improvement
- * Mediation - Juvenile
- * Annexation Petition
- * Special Projects Common Pleas Court
- * Recorders Equipment
- * Title Department
- * Juvenile Court Computerization
- * Clerk of Courts Computerization
- * Concealed Weapons
- * Juvenile Indigent Drivers Alcohol Treatment
- * Youth Program
- * Common Pleas Court Computerization
- * TB Levy
- * National Webcheck
- * Continuing Pro Train
- * Marriage License
- * Ditch Maintenance
- * Huron County Block Grant
- * Recycle Ohio 2008
- * Municipal Court Advocacy
- * Victims Assistance
- * 911 Emergency Equipment
- * MRDD Residential
- * Help Me Grow
- * Homeland Security
- * Citizen Corps
- * Local Emergency Planning
- * Program Income
- * EMA Hazmat
- * Early Intervention Collaborative
- * MRDD Trust
- * Harter Trust
- * Children's Trust
- * Commissary Rotary Trust
- * Canine Trust
- * Unclaimed Money
- * Airport Grant

When compared to governmental fund totals, other special revenue funds comprise less than 12% in each of the following categories: assets, liabilities, revenues and expenditures.

DEBT SERVICE FUNDS - The debt service funds are used to account for the accumulation of resources and payments of general obligation bond principal and interest from government resources. The Debt Service funds have been combined into one fund for governmental fund reporting purposes on pages 58 through 61.

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 Capital Projects funds have been combined into one fund for governmental fund reporting purposes on pages 58 through 61. The following are the Capital Projects funds, which Huron County operates:

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

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

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

Huron County
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services
Assets:							
Equity in pooled cash and investments	\$1,459,041	\$631,817	\$545,306	\$1,209,924	\$127,886	\$27,288	\$1
Cash and cash equivalents with fiscal agents	0	0	0	0	0	0	0
Receivables (net of allowances for uncollectibles)							
Taxes	372,947	0	0	0	0	0	372,947
Accounts	0	19,163	30	3,474	0	0	0
Special assessments receivable	0	0	0	0	0	0	0
Loans	0	0	0	0	0	0	0
Due from other governments	4,210	32,552	0	5,775	39,020	151,107	29,021
Materials and supplies inventory	0	0	0	0	0	0	0
Total assets	<u>\$1,836,198</u>	<u>\$683,532</u>	<u>\$545,336</u>	<u>\$1,219,173</u>	<u>\$166,906</u>	<u>\$178,395</u>	<u>\$401,969</u>
Liabilities:							
Accounts payable	\$284,100	\$108,851	\$585	\$177,589	\$43,096	\$229,181	\$0
Accrued wages and benefits	3,901	18,158	7,260	0	0	0	0
Due to other governments	1,654	13,114	7,063	0	0	0	0
Deferred revenue	377,157	0	0	0	0	0	401,968
Total liabilities	666,812	140,123	14,908	177,589	43,096	229,181	401,968
Fund Balances:							
Reserved-							
Reserved for encumbrances	0	67,839	0	29,666	6,275	5,178	0
Reserved for loans	0	0	0	0	0	0	0
Unreserved-							
Undesignated	1,169,386	475,570	530,428	1,011,918	117,535	(55,964)	1
Total fund balances	<u>1,169,386</u>	<u>543,409</u>	<u>530,428</u>	<u>1,041,584</u>	<u>123,810</u>	<u>(50,786)</u>	<u>1</u>
Total liabilities and fund balances	<u>\$1,836,198</u>	<u>\$683,532</u>	<u>\$545,336</u>	<u>\$1,219,173</u>	<u>\$166,906</u>	<u>\$178,395</u>	<u>\$401,969</u>

Felony Delinquent Care and Custody	Huron County Revolving Loan	Emergency Management Agency	Muny Road	Other Special Revenue Funds	Total	Debt Service	Capital Projects	Total
\$145,276	\$173,479	\$331,375	\$543,893	\$2,936,816	\$8,132,102	\$0	\$280,682	\$8,412,784
0	0	0	0	0	0	0	12,974	12,974
0	0	0	12,384	0	758,278	0	0	758,278
0	0	0	0	84,704	107,371	0	0	107,371
0	0	0	0	238,353	238,353	0	0	238,353
0	232,954	0	0	0	232,954	0	0	232,954
0	0	0	0	94,547	356,232	0	0	356,232
0	0	0	0	715	715	0	0	715
<u>\$145,276</u>	<u>\$406,433</u>	<u>\$331,375</u>	<u>\$556,277</u>	<u>\$3,355,135</u>	<u>\$9,826,005</u>	<u>\$0</u>	<u>\$293,656</u>	<u>\$10,119,661</u>
\$3,057	\$0	\$133	\$0	\$145,187	\$991,779	\$0	\$5,213	\$996,992
5,478	0	3,132	0	27,296	65,225	0	0	65,225
3,924	0	2,235	0	20,850	48,840	0	0	48,840
0	0	0	0	238,353	1,017,478	0	0	1,017,478
12,459	0	5,500	0	431,686	2,123,322	0	5,213	2,128,535
0	0	0	0	120,757	229,715	0	50,962	280,677
0	232,954	0	0	0	232,954	0	0	232,954
<u>132,817</u>	<u>173,479</u>	<u>325,875</u>	<u>556,277</u>	<u>2,802,692</u>	<u>7,240,014</u>	<u>0</u>	<u>237,481</u>	<u>7,477,495</u>
<u>132,817</u>	<u>406,433</u>	<u>325,875</u>	<u>556,277</u>	<u>2,923,449</u>	<u>7,702,683</u>	<u>0</u>	<u>288,443</u>	<u>7,991,126</u>
<u>\$145,276</u>	<u>\$406,433</u>	<u>\$331,375</u>	<u>\$556,277</u>	<u>\$3,355,135</u>	<u>\$9,826,005</u>	<u>\$0</u>	<u>\$293,656</u>	<u>\$10,119,661</u>

Huron County
*Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009*

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services
Revenues:							
Taxes	\$181,318	\$0	\$0	\$0	\$0	\$0	\$474,542
Charges for services	0	281,164	572,393	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0
Intergovernmental revenue	2,805,270	888,038	0	1,515,824	305,050	2,220,083	60,571
Investment earnings	0	0	0	0	0	0	0
Miscellaneous revenue	34,740	72,163	10,541	0	0	16,578	0
Total revenues	3,021,328	1,241,365	582,934	1,515,824	305,050	2,236,661	535,113
Expenditures:							
Current:							
General government-							
Legislative and executive	0	0	576,208	0	0	0	0
Public safety	0	0	0	0	0	0	0
Public works	0	0	0	0	181,240	0	0
Health	3,242,841	0	0	0	0	0	535,112
Human services	0	1,466,942	0	1,570,260	0	2,331,276	0
Miscellaneous	0	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0	0
Principal retirement	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0
Total expenditures	3,242,841	1,466,942	576,208	1,570,260	181,240	2,331,276	535,112
Excess (deficiency) of revenues over (under) expenditures	(221,513)	(225,577)	6,726	(54,436)	123,810	(94,615)	1
Other financing sources (uses):							
Transfers in	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0	0
Net change in fund balance	(221,513)	(225,577)	6,726	(54,436)	123,810	(94,615)	1
Fund balance, January 1	1,390,899	768,986	523,702	1,096,020	0	43,829	0
Fund balance, December 31	<u>\$1,169,386</u>	<u>\$543,409</u>	<u>\$530,428</u>	<u>\$1,041,584</u>	<u>\$123,810</u>	<u>(\$50,786)</u>	<u>\$1</u>

Felony Delinquent Care and Custody	Huron County Revolving Loan	Emergency Management Agency	Muny Road	Other Special Revenue Funds	Total	Debt Service	Capital Projects	Total
\$0	\$0	\$0	\$181,385	\$0	\$837,245	\$0	\$0	\$837,245
0	0	0	0	1,084,759	1,938,316	0	0	1,938,316
0	0	0	0	14,546	14,546	0	0	14,546
0	0	0	0	176,606	176,606	0	0	176,606
0	0	0	0	12,698	12,698	0	0	12,698
26,037	0	69,771	0	2,016,559	9,907,203	28,202	220,000	10,155,405
0	2,088	0	0	1,595	3,683	0	0	3,683
0	1,048	44,641	0	240,756	420,467	0	32,922	453,389
26,037	3,136	114,412	181,385	3,547,519	13,310,764	28,202	252,922	13,591,888
0	100,345	0	0	705,978	1,382,531	0	0	1,382,531
341,570	0	146,416	0	537,410	1,025,396	0	0	1,025,396
0	0	0	169,750	195,328	546,318	0	0	546,318
0	0	0	0	1,569,157	5,347,110	0	0	5,347,110
0	0	0	0	93,626	5,462,104	0	0	5,462,104
0	0	0	0	22,338	22,338	0	0	22,338
0	0	0	0	23,845	23,845	0	342,618	366,463
0	0	0	0	0	0	544,000	0	544,000
0	0	0	0	0	0	394,235	0	394,235
341,570	100,345	146,416	169,750	3,147,682	13,809,642	938,235	342,618	15,090,495
(315,533)	(97,209)	(32,004)	11,635	399,837	(498,878)	(910,033)	(89,696)	(1,498,607)
0	0	0	0	58,869	58,869	910,033	0	968,902
0	0	0	0	(34,000)	(34,000)	0	0	(34,000)
0	0	0	0	24,869	24,869	910,033	0	934,902
(315,533)	(97,209)	(32,004)	11,635	424,706	(474,009)	0	(89,696)	(563,705)
448,350	503,642	357,879	544,642	2,498,743	8,176,692	0	378,139	8,554,831
\$132,817	\$406,433	\$325,875	\$556,277	\$2,923,449	\$7,702,683	\$0	\$288,443	\$7,991,126

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Mental Health Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$190,000	\$190,000	\$181,318	(\$8,682)
Intergovernmental revenue	2,806,500	2,806,500	2,872,399	65,899
Miscellaneous revenue	16,000	16,000	34,990	18,990
Total revenues	3,012,500	3,012,500	3,088,707	76,207
Expenditures:				
Current:				
Personal services	205,900	205,900	164,545	41,355
Materials and supplies	6,000	6,000	4,291	1,709
Charges and services	3,093,000	3,092,300	3,010,415	81,885
Capital purchases	6,000	6,000	348	5,652
Total expenditures	3,310,900	3,310,200	3,179,599	130,601
Deficiency of revenues under expenditures	(298,400)	(297,700)	(90,892)	206,808
Fund balance, January 1	1,285,816	1,285,816	1,285,816	0
Prior year encumbrances appropriated	264,000	264,000	264,000	0
Fund balance, December 31	\$1,251,416	\$1,252,116	\$1,458,924	\$206,808

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Child Support Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$260,000	\$260,000	\$236,870	(\$23,130)
Intergovernmental revenue	625,000	625,000	855,486	230,486
Miscellaneous revenue	40,000	40,000	72,163	32,163
Total revenues	925,000	925,000	1,164,519	239,519
Expenditures:				
Current:				
Personal services	1,041,000	1,041,500	877,272	164,228
Materials and supplies	10,000	9,500	0	9,500
Charges and services	847,030	847,030	672,783	174,247
Capital purchases	30,000	30,000	0	30,000
Total expenditures	1,928,030	1,928,030	1,550,055	377,975
Excess (deficiency) of revenues over (under) expenditures	(1,003,030)	(1,003,030)	(385,536)	617,494
Other financing sources:				
Transfers in	180,000	180,000	100,130	(79,870)
Total other financing sources	180,000	180,000	100,130	(79,870)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(823,030)	(823,030)	(285,406)	537,624
Fund balance, January 1	813,528	813,528	813,528	0
Prior year encumbrances appropriated	9,502	9,502	9,502	0
Fund balance, December 31	\$0	\$0	\$537,624	\$537,624

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$496,000	\$496,000	\$572,393	\$76,393
Miscellaneous revenue	8,000	8,000	10,555	2,555
Total revenues	504,000	504,000	582,948	78,948
Expenditures:				
Current:				
Personal services	344,130	344,130	266,978	77,152
Materials and supplies	26,500	26,500	8,201	18,299
Charges and services	629,785	629,785	297,906	331,879
Capital purchases	40,000	40,000	1,252	38,748
Total expenditures	1,040,415	1,040,415	574,337	466,078
Excess (deficiency) of revenues over (under) expenditures	(536,415)	(536,415)	8,611	545,026
Fund balance, January 1	530,515	530,515	530,515	0
Prior year encumbrances appropriated	5,900	5,900	5,900	0
Fund balance, December 31	\$0	\$0	\$545,026	\$545,026

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Children's Services Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,759,190	\$1,509,249	\$1,514,752	\$5,503
Total revenues	1,759,190	1,509,249	1,514,752	5,503
Expenditures:				
Current:				
Charges and services	2,978,269	2,728,328	1,598,907	1,129,421
Total expenditures	2,978,269	2,728,328	1,598,907	1,129,421
Excess (deficiency) of revenues over (under) expenditures	(1,219,079)	(1,219,079)	(84,155)	1,134,924
Fund balance, January 1	1,144,079	1,144,079	1,144,079	0
Prior year encumbrances appropriated	75,000	75,000	75,000	0
Fund balance, December 31	\$0	\$0	\$1,134,924	\$1,134,924

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Comprehensive Housing Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$341,300	\$341,300	\$266,030	(\$75,270)
Total revenues	341,300	341,300	266,030	(75,270)
Expenditures:				
Current:				
Charges and services	341,300	266,030	187,515	78,515
Total expenditures	341,300	266,030	187,515	78,515
Deficiency of revenues under expenditures	0	75,270	78,515	3,245
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$75,270	\$78,515	\$3,245

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)*
WIA (Workforce In Action) Special Revenue Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,715,725	\$2,080,554	\$2,068,976	(\$11,578)
Miscellaneous revenue	5,000	5,000	16,578	11,578
Total revenues	1,720,725	2,085,554	2,085,554	0
Expenditures:				
Current:				
Charges and services	1,936,429	2,298,887	2,295,001	3,886
Total expenditures	1,936,429	2,298,887	2,295,001	3,886
Excess of revenues over expenditures	(215,704)	(213,333)	(209,447)	3,886
Fund balance, January 1	213,374	213,374	213,374	0
Prior year encumbrances appropriated	2,331	2,331	2,331	0
Fund balance, December 31	\$1	\$2,372	\$6,258	\$3,886

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Senior Services Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$482,000	\$477,113	\$474,542	(\$2,571)
Intergovernmental revenue	58,000	58,000	60,571	2,571
Total revenues	540,000	535,113	535,113	0
Expenditures:				
Current:				
Charges and services	540,585	535,697	535,697	0
Total expenditures	540,585	535,697	535,697	0
Deficiency of revenues under expenditures	(585)	(584)	(584)	0
Fund balance, January 1	585	585	585	0
Fund balance, December 31	\$0	\$1	\$1	\$0

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$324,998	\$26,037	\$26,037	\$0
Total revenues	324,998	26,037	26,037	0
Current:				
Personal services	312,400	244,039	214,646	29,393
Charges and services	327,000	237,000	121,119	115,881
Total expenditures	639,400	481,039	335,765	145,274
Excess (deficiency) of revenues over (under) expenditures	(314,402)	(455,002)	(309,728)	145,274
Fund balance, January 1	455,004	455,004	455,004	0
Fund balance, December 31	\$140,602	\$2	\$145,276	\$145,274

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Huron County Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$12,300	\$10,350	\$12,302	\$1,952
Miscellaneous revenue	3,000	3,000	1,048	(1,952)
Total revenues	15,300	13,350	13,350	0
Expenditures:				
Current:				
Charges and services	275,774	273,823	100,345	173,478
Total expenditures	275,774	273,823	100,345	173,478
Excess (deficiency) of revenues over (under) expenditures	(260,474)	(260,473)	(86,995)	173,478
Fund balance, January 1	260,474	260,474	260,474	0
Fund balance, December 31	\$0	\$1	\$173,479	\$173,478

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$75,000	\$75,000	\$69,771	(\$5,229)
Miscellaneous revenue	30,000	30,000	44,641	14,641
Total revenues	105,000	105,000	114,412	9,412
Expenditures:				
Current:				
Personal services	99,823	128,833	120,591	8,242
Charges and services	83,000	83,000	27,520	55,480
Total expenditures	182,823	211,833	148,111	63,722
Deficiency of revenues under expenditures	(77,823)	(106,833)	(33,699)	73,134
Fund balance, January 1	364,074	364,074	364,074	0
Prior year encumbrances appropriated	1,000	1,000	1,000	0
Fund balance, December 31	\$287,251	\$258,241	\$331,375	\$73,134

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Muny Road Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$165,000	\$165,000	\$169,001	\$4,001
Total revenues	165,000	165,000	169,001	4,001
Expenditures:				
Current:				
Charges and services	709,642	709,642	169,750	539,892
Total expenditures	709,642	709,642	169,750	539,892
Excess (deficiency) of revenues over (under) expenditures	(544,642)	(544,642)	(749)	543,893
Fund balance, January 1	544,642	544,642	544,642	0
Fund balance, December 31	\$0	\$0	\$543,893	\$543,893

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Law Library Resources Board Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$0	\$0	\$58	\$58
Total revenues	0	0	58	58
Expenditures:				
Current:				
Charges and services	0	0	0	0
Total expenditures	0	0	0	0
Deficiency of revenues under expenditures	0	0	58	58
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$58	\$58

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Drug Law Enforcement Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$2,994	\$4,994	\$5,762	\$768
Total revenues	2,994	4,994	5,762	768
Expenditures:				
Current:				
Charges and services	5,300	7,300	5,996	1,304
Total expenditures	5,300	7,300	5,996	1,304
Deficiency of revenues under expenditures	(2,306)	(2,306)	(234)	2,072
Fund balance, January 1	2,307	2,307	2,307	0
Fund balance, December 31	\$1	\$1	\$2,073	\$2,072

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)*
D.U.I. Enforcement and Education Other Special Revenue Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$1,537	\$604	\$603	(\$1)
Total revenues	1,537	604	603	(1)
Expenditures:				
Current:				
Charges and services	5,000	4,067	3,944	123
Total expenditures	5,000	4,067	3,944	123
Excess (deficiency) of revenues over (under) expenditures	(3,463)	(3,463)	(3,341)	122
Fund balance, January 1	3,463	3,463	3,463	0
Fund balance, December 31	\$0	\$0	\$122	\$122

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Indigent Guardianship Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$12,509	\$8,115	\$9,916	\$1,801
Total revenues	12,509	8,115	9,916	1,801
Expenditures:				
Current:				
Charges and services	20,000	15,606	10,741	4,865
Total expenditures	20,000	15,606	10,741	4,865
Deficiency of revenues under expenditures	(7,491)	(7,491)	(825)	6,666
Fund balance, January 1	7,492	7,492	7,492	0
Fund balance, December 31	\$1	\$1	\$6,667	\$6,666

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Dog and Kennel Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$166,500	\$166,500	\$180,121	\$13,621
Fines and forfeitures	4,000	4,000	3,949	(51)
Miscellaneous revenue	1,500	1,500	2,420	920
Total revenues	172,000	172,000	186,490	14,490
Expenditures:				
Current:				
Personal services	178,044	178,044	144,805	33,239
Materials and supplies	10,257	10,257	8,311	1,946
Charges and services	50,475	42,974	23,099	19,875
Capital purchases	14,000	14,000	1,775	12,225
Total expenditures	252,776	245,275	177,990	67,285
Deficiency of revenues under expenditures	(80,776)	(73,275)	8,500	81,775
Fund balance, January 1	80,180	80,180	80,180	0
Prior year encumbrances appropriated	4,475	4,475	4,475	0
Fund balance, December 31	\$3,879	\$11,380	\$93,155	\$81,775

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Sheriff Policing Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$33,006	\$26,864	\$26,865	\$1
Total revenues	33,006	26,864	26,865	1
Expenditures:				
Current:				
Personal services	48,580	42,438	32,277	10,161
Capital outlay	1,420	1,420	0	1,420
Total expenditures	50,000	43,858	32,277	11,581
Excess (deficiency) of revenues over (under) expenditures	(16,994)	(16,994)	(5,412)	11,582
Fund balance, January 1	16,993	16,993	16,993	0
Fund balance, December 31	(\$1)	(\$1)	\$11,581	\$11,582

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
DRETAC - Prosecutor Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$35,000	\$35,000	\$37,418	\$2,418
Total revenues	35,000	35,000	37,418	2,418
Expenditures:				
Current:				
Personal services	133,660	133,660	100,739	32,921
Charges and services	9,000	9,000	250	8,750
Total expenditures	142,660	142,660	100,989	41,671
Deficiency of revenues under expenditures	(107,660)	(107,660)	(63,571)	44,089
Fund balance, January 1	115,460	115,460	115,460	0
Fund balance, December 31	\$7,800	\$7,800	\$51,889	\$44,089

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 DRETAC - Treasurer Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$25,000	\$25,000	\$36,960	\$11,960
Total revenues	25,000	25,000	36,960	11,960
Expenditures:				
Current:				
Personal services	52,853	52,853	38,600	14,253
Materials and supplies	32,000	32,000	10,135	21,865
Charges and services	11,950	11,950	7,702	4,248
Capital purchases	7,500	7,500	0	7,500
Total expenditures	104,303	104,303	56,437	47,866
Excess (deficiency) of revenues over (under) expenditures	(79,303)	(79,303)	(19,477)	59,826
Fund balance, January 1	79,303	79,303	79,303	0
Fund balance, December 31	\$0	\$0	\$59,826	\$59,826

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Prepayment of Interest Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$700	\$148	\$148	\$0
Total revenues	700	148	148	0
Expenditures:				
Current:				
Materials and supplies	11,351	10,799	6,000	4,799
Total expenditures	11,351	10,799	6,000	4,799
Excess (deficiency) of revenues over (under) expenditures	(10,651)	(10,651)	(5,852)	4,799
Fund balance, January 1	10,651	10,651	10,651	0
Fund balance, December 31	\$0	\$0	\$4,799	\$4,799

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Sheriff IV-D Child Support Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$0	\$61,808	\$61,808	\$0
Total revenues	0	61,808	61,808	0
Expenditures:				
Current:				
Personal services	0	41,865	14,230	27,635
Supplies	0	8,243	614	7,629
Capital	0	8,700	3,398	5,302
Other expenses	0	3,000	314	2,686
Total expenditures	0	61,808	18,556	43,252
Excess (deficiency) of revenues over (under) expenditures	0	0	43,252	43,252
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$43,252	\$43,252

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Community Corrections Grant Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$56,918	\$56,918	\$56,918	\$0
Total revenues	56,918	56,918	56,918	0
Expenditures:				
Current:				
Personal services	54,671	57,221	55,538	1,683
Supplies	3,290	1,345	0	1,345
Other expenses	3,700	10,703	6,730	3,973
Total expenditures	61,661	69,269	62,268	7,001
Excess (deficiency) of revenues over (under) expenditures	(4,743)	(12,351)	(5,350)	7,001
Fund balance, January 1	12,351	12,351	12,351	0
Fund balance, December 31	\$7,608	\$0	\$7,001	\$7,001

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Ohio Drug Prevention Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$21,198	\$21,198	\$0
Total revenues	0	21,198	21,198	0
Expenditures:				
Current:				
Personal services	0	21,198	0	21,198
Total expenditures	0	21,198	0	21,198
Excess (deficiency) of revenues over (under) expenditures	0	0	21,198	21,198
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$21,198	\$21,198

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Willard JFS Satellite Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$17,285	\$7,735	(\$9,550)
Total revenues	0	17,285	7,735	(9,550)
Expenditures:				
Current:				
Materials and supplies	0	2,660	236	2,424
Capital outlay	0	2,584	1,089	1,495
Miscellaneous	0	12,041	6,410	5,631
Total expenditures	0	17,285	7,735	9,550
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Probation Services Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$7,200	\$7,200	\$10,089	\$2,889
Total revenues	7,200	7,200	10,089	2,889
Expenditures:				
Current:				
Materials and supplies	500	500	400	100
Capital outlay	600	600	80	520
Miscellaneous	11,508	11,508	3,867	7,641
Total expenditures	12,608	12,608	4,347	8,261
Deficiency of revenues under expenditures	(5,408)	(5,408)	5,742	11,150
Fund balance, January 1	8,128	8,128	8,128	0
Prior year encumbrances appropriated	408	408	408	0
Fund balance, December 31	\$3,128	\$3,128	\$14,278	\$11,150

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Railroad Crossing Improvement Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$2,000	\$1,250	\$1,250	\$0
Total revenues	2,000	1,250	1,250	0
Expenditures:				
Current:				
Miscellaneous	2,000	1,250	0	1,250
Total expenditures	2,000	1,250	0	1,250
Deficiency of revenues under expenditures	0	0	1,250	1,250
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$1,250	\$1,250

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Mediation - Juvenile Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$33,498	\$32,042	\$35,093	\$3,051
Total revenues	33,498	32,042	35,093	3,051
Expenditures:				
Current:				
Capital purchases	100,000	98,544	39,253	59,291
Total expenditures	100,000	98,544	39,253	59,291
Excess (deficiency) of revenues over (under) expenditures	(66,502)	(66,502)	(4,160)	62,342
Fund balance, January 1	66,502	66,502	66,502	0
Fund balance, December 31	\$0	\$0	\$62,342	\$62,342

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Annexation Petition Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$50	\$25	\$25	\$0
Total revenues	50	25	25	0
Expenditures:				
Current:				
Charges and services	202	177	16	161
Total expenditures	202	177	16	161
Deficiency of revenues under expenditures	(152)	(152)	9	161
Fund balance, January 1	152	152	152	0
Fund balance, December 31	\$0	\$0	\$161	\$161

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Special Projects Common Pleas Court Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$124,000	\$120,350	\$120,350	\$0
Total revenues	124,000	120,350	120,350	0
Expenditures:				
Current:				
Personal services	90,200	90,200	85,430	4,770
Charges and services	48,852	53,852	49,205	4,647
Total expenditures	139,052	144,052	134,635	9,417
Deficiency of revenues under expenditures	(15,052)	(23,702)	(14,285)	9,417
Fund balance, January 1	61,920	61,920	61,920	0
Prior year encumbrances appropriated	5,052	5,052	5,052	0
Fund balance, December 31	\$51,920	\$43,270	\$52,687	\$9,417

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Recorders Equipment Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$36,574	\$37,574	\$38,538	\$964
Total revenues	36,574	37,574	38,538	964
Expenditures:				
Current:				
Capital purchases	39,000	40,000	39,556	444
Total expenditures	39,000	40,000	39,556	444
Deficiency of revenues under expenditures	(2,426)	(2,426)	(1,018)	1,408
Fund balance, January 1	2,426	2,426	2,426	0
Fund balance, December 31	\$0	\$0	\$1,408	\$1,408

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Title Department Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$200,500	\$200,500	\$294,083	\$93,583
Investment earnings	1,500	1,500	1,213	(287)
Miscellaneous revenue	0	0	308	308
Total revenues	202,000	202,000	295,604	93,604
Expenditures:				
Current:				
Personal services	215,400	215,400	185,214	30,186
Materials and supplies	6,133	6,133	3,835	2,298
Charges and services	20,732	20,732	10,674	10,058
Capital purchases	1,000	1,000	59	941
Total expenditures	243,265	243,265	199,782	43,483
Excess (deficiency) of revenues over (under) expenditures	(41,265)	(41,265)	95,822	137,087
Other financing uses				
Transfers out	(35,000)	(35,000)	(34,000)	1,000
Total other financing uses	(35,000)	(35,000)	(34,000)	1,000
Excess (deficiency) of revenues over (under) expenditures and other uses	(76,265)	(76,265)	61,822	138,087
Fund balance, January 1	243,554	243,554	243,554	0
Prior year encumbrances appropriated	1,815	1,815	1,815	0
Fund balance, December 31	\$169,104	\$169,104	\$307,191	\$138,087

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Juvenile Court Computerization Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$37,036	\$34,470	\$37,636	\$3,166
Total revenues	37,036	34,470	37,636	3,166
Expenditures:				
Current:				
Charges and services	55,000	52,432	30,388	22,044
Total expenditures	55,000	52,432	30,388	22,044
Excess (deficiency) of revenues over (under) expenditures	(17,964)	(17,962)	7,248	25,210
Fund balance, January 1	17,964	17,964	17,964	0
Fund balance, December 31	\$0	\$2	\$25,212	\$25,210

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Clerk of Courts Computerization Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$17,500	\$17,500	\$19,060	\$1,560
Total revenues	17,500	17,500	19,060	1,560
Expenditures:				
Current:				
Charges and services	44,838	44,838	13,251	31,587
Total expenditures	44,838	44,838	13,251	31,587
Excess (deficiency) of revenues over (under) expenditures	(27,338)	(27,338)	5,809	33,147
Fund balance, January 1	36,922	36,922	36,922	0
Prior year encumbrances appropriated	6,419	6,419	6,419	0
Fund balance, December 31	\$16,003	\$16,003	\$49,150	\$33,147

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Concealed Weapons Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$19,679	\$14,763	\$15,265	\$502
Total revenues	19,679	14,763	15,265	502
Expenditures:				
Current:				
Personal services	14,432	14,432	13,606	(826)
Charges and services	19,568	14,652	8,409	(6,243)
Total expenditures	34,000	29,084	22,015	(7,069)
Excess (deficiency) of revenues over (under) expenditures	(14,321)	(14,321)	(6,750)	(7,571)
Fund balance, January 1	14,323	14,323	14,323	0
Fund balance, December 31	\$2	\$2	\$7,573	(\$7,571)

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Indigent Drivers Alcohol Treatment Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$828	\$93	\$129	\$36
Total revenues	828	93	129	36
Current:				
Charges and services	2,500	1,765	0	1,765
Total expenditures	2,500	1,765	0	1,765
Excess (deficiency) of revenues over (under) expenditures	(1,672)	(1,672)	129	1,801
Fund balance, January 1	1,672	1,672	1,672	0
Fund balance, December 31	\$0	\$0	\$1,801	\$1,801

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Youth Program Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$26,287	\$8,685	\$9,457	\$772
Total revenues	26,287	8,685	9,457	772
Expenditures:				
Charges and services	75,000	57,398	24,063	33,335
Total expenditures	75,000	57,398	24,063	33,335
Excess (deficiency) of revenues over (under) expenditures	(48,713)	(48,713)	(14,606)	34,107
Fund balance, January 1	48,713	48,713	48,713	0
Fund balance, December 31	\$0	\$0	\$34,107	\$34,107

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Common Pleas Court Computerization Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$3,000	\$3,000	\$3,039	\$39
Total revenues	3,000	3,000	3,039	39
Fund balance, January 1	16,320	16,320	16,320	0
Fund balance, December 31	\$19,320	\$19,320	\$19,359	\$39

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 TB Levy Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Current:				
Charges and services	\$28,764	\$28,764	\$0	\$28,764
Total expenditures	28,764	28,764	0	28,764
Fund balance, January 1	28,765	28,765	28,765	0
Fund balance, December 31	\$1	\$1	\$28,765	\$28,764

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
National Webcheck Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$43,816	\$27,356	\$27,856	\$500
Total revenues	43,816	27,356	27,856	500
Expenditures:				
Current:				
Personal services	14,432	14,432	13,327	1,105
Charges and services	40,568	24,108	22,452	1,656
Total expenditures	55,000	38,540	35,779	2,761
Excess (deficiency) of revenues over (under) expenditures	(11,184)	(11,184)	(7,923)	3,261
Fund balance, January 1	11,184	11,184	11,184	0
Fund balance, December 31	\$0	\$0	\$3,261	\$3,261

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Continuing Pro Train Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$6,023	\$6,023	\$5,640	(\$383)
Total revenues	6,023	6,023	5,640	(383)
Expenditures:				
Current:				
Charges and services	15,000	14,617	5,025	9,592
Total expenditures	15,000	14,617	5,025	9,592
Excess of revenues over expenditures	(8,977)	(8,594)	615	9,209
Fund balance, January 1	8,977	8,977	8,977	0
Fund balance, December 31	\$0	\$383	\$9,592	\$9,209

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Marriage License Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$13,500	\$12,608	\$13,016	\$408
Total revenues	13,500	12,608	13,016	408
Expenditures:				
Current:				
Charges and services	20,698	19,806	12,593	7,213
Total expenditures	20,698	19,806	12,593	7,213
Deficiency of revenues under expenditures	(7,198)	(7,198)	423	7,621
Fund balance, January 1	7,198	7,198	7,198	0
Fund balance, December 31	\$0	\$0	\$7,621	\$7,621

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Ditch Maintenance Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Special assessments	\$179,450	\$178,163	\$176,606	(\$1,557)
Miscellaneous revenue	2,000	2,000	3,557	1,557
Total revenues	181,450	180,163	180,163	0
Expenditures:				
Current:				
Personal services	81,130	81,130	67,845	13,285
Materials and supplies	10,000	10,000	9,773	227
Charges and services	77,000	77,000	72,441	4,559
Total expenditures	168,130	168,130	150,059	18,071
Excess of revenues over expenditures	13,320	12,033	30,104	18,071
Fund balance, January 1	47,378	47,378	47,378	0
Fund balance, December 31	\$60,698	\$59,411	\$77,482	\$18,071

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Huron County Block Grant Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$266,035	\$164,410	\$164,410	\$0
Total revenues	266,035	164,410	164,410	0
Expenditures:				
Current:				
Charges and services	295,420	193,795	193,795	0
Total expenditures	295,420	193,795	193,795	0
Deficiency of revenues under expenditures	(29,385)	(29,385)	(29,385)	0
Fund balance, January 1	27,785	27,785	27,785	0
Prior year encumbrances appropriated	1,600	1,600	1,600	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Recycle Ohio 2008 Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$7,000	\$7,000	\$12,000	\$5,000
Total revenues	7,000	7,000	12,000	5,000
Expenditures:				
Current:				
Charges and services	10,000	10,000	6,600	3,400
Total expenditures	10,000	10,000	6,600	3,400
Excess of revenues over expenditures	(3,000)	(3,000)	5,400	8,400
Fund balance, January 1	3,000	3,000	3,000	0
Fund balance, December 31	\$0	\$0	\$8,400	\$8,400

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Municipal Court Advocacy Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$38,147	\$32,320	\$32,320	\$0
Total revenues	38,147	32,320	32,320	0
Expenditures:				
Current:				
Personal services	32,527	32,527	30,350	2,177
Materials and supplies	2,000	2,000	1,820	180
Charges and services	3,120	3,120	1,728	1,392
Capital outlay	500	500	378	122
Total expenditures	38,147	38,147	34,276	3,871
Excess (deficiency) of revenues over (under) expenditures	0	(5,827)	(1,956)	3,871
Fund balance, January 1	11,169	11,169	11,169	0
Fund balance, December 31	\$11,169	\$5,342	\$9,213	\$3,871

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Victims Assistance Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$119,985	\$115,258	\$117,432	\$2,174
Miscellaneous revenue	0	0	5,725	5,725
Total revenues	119,985	115,258	123,157	7,899
Expenditures:				
Current:				
Personal services	152,500	147,773	107,118	40,655
Supplies	2,000	2,000	740	1,260
Charges and services	17,236	17,236	5,651	11,585
Capital outlay	3,000	3,000	0	3,000
Total expenditures	174,736	170,009	113,509	56,500
Excess (deficiency) of revenues over (under) expenditures	(54,751)	(54,751)	9,648	64,399
Fund balance, January 1	54,751	54,751	54,751	0
Fund balance, December 31	\$0	\$0	\$64,399	\$64,399

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 911 Emergency Equipment Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$67,000	\$67,000	\$71,588	\$4,588
Charges for services	67,000	67,000	71,588	4,588
Total revenues	134,000	134,000	143,176	9,176
Expenditures:				
Current:				
Charges and services	84,550	84,550	35,780	48,770
Total expenditures	84,550	84,550	35,780	48,770
Excess of revenues over expenditures	49,450	49,450	107,396	57,946
Fund balance, January 1	281,084	281,084	281,084	0
Fund balance, December 31	\$330,534	\$330,534	\$388,480	\$57,946

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
MRDD Residential Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$400,000	\$400,000	\$1,037,826	\$637,826
Miscellaneous revenue	220,000	220,000	0	(220,000)
Total revenues	620,000	620,000	1,037,826	417,826
Expenditures:				
Current:				
Charges and services	650,000	950,000	915,596	34,404
Total expenditures	650,000	950,000	915,596	34,404
Excess (deficiency) of revenues over (under) expenditures	(30,000)	(330,000)	122,230	452,230
Fund balance, January 1	572,415	572,415	572,415	0
Fund balance, December 31	\$542,415	\$242,415	\$694,645	\$452,230

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Help Me Grow Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$350,000	\$340,621	\$340,621	\$0
Total revenues	350,000	340,621	340,621	0
Expenditures:				
Current:				
Personal services	240,250	299,400	274,019	25,381
Materials and supplies	32,000	12,000	11,962	38
Charges and services	108,750	99,600	99,580	20
Total expenditures	381,000	411,000	385,561	25,439
Excess of revenues over expenditures	(31,000)	(70,379)	(44,940)	25,439
Fund balance, January 1	243,376	243,376	243,376	0
Fund balance, December 31	\$212,376	\$172,997	\$198,436	\$25,439

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Homeland Security Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$199,348	\$28,924	\$28,924	\$0
Total revenues	199,348	28,924	28,924	0
Expenditures:				
Current:				
Charges and services	128,923	28,924	28,924	0
Capital purchases	70,425	0	0	0
Total expenditures	199,348	28,924	28,924	0
Deficiency of revenues under expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 Citizen Corps Other Special Revenue Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$5,000	\$0	\$0	\$0
Total revenues	5,000	0	0	0
Expenditures:				
Current:				
Charges and services	5,000	0	0	0
Total expenditures	5,000	0	0	0
Excess of revenues over expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Local Emergency Planning Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$23,000	\$22,829	\$22,829	\$0
Total revenues	23,000	22,829	22,829	0
Expenditures:				
Current:				
Charges and services	23,282	44,111	21,604	22,507
Total expenditures	23,282	44,111	21,604	22,507
Deficiency of revenues under expenditures	(282)	(21,282)	1,225	22,507
Fund balance, January 1	22,150	22,150	22,150	0
Prior year encumbrances appropriated	282	282	282	0
Fund balance, December 31	\$22,150	\$1,150	\$23,657	\$22,507

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Program Income Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$2,000	\$258	\$258	\$0
Total revenues	2,000	258	258	0
Expenditures:				
Current:				
Charges and services	67,265	65,523	39,000	26,523
Total expenditures	67,265	65,523	39,000	26,523
Deficiency of revenues under expenditures	(65,265)	(65,265)	(38,742)	26,523
Fund balance, January 1	65,266	65,266	65,266	0
Fund balance, December 31	\$1	\$1	\$26,524	\$26,523

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EMA Hazmat Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,443	\$16,443	\$16,936	\$493
Total revenues	16,443	16,443	16,936	493
Expenditures:				
Current:				
Materials and supplies	15,000	15,000	12,829	2,171
Capital outlay	45,000	45,000	0	45,000
Total expenditures	60,000	60,000	12,829	47,171
Excess (deficiency) of revenues over (under) expenditures	(43,557)	(43,557)	4,107	47,664
Fund balance, January 1	100,566	100,566	100,566	0
Fund balance, December 31	\$57,009	\$57,009	\$104,673	\$47,664

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Early Intervention Collaborative Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$3,000	\$833	\$1,733	\$900
Investment revenue	400	43	43	0
Miscellaneous revenue	38,200	36,600	36,600	0
Total revenues	41,600	37,476	38,376	900
Expenditures:				
Current:				
Materials and supplies	4,500	4,500	4,460	40
Other	38,600	38,600	37,004	1,596
Total expenditures	43,100	43,100	41,464	1,636
Excess of revenues over expenditures	(1,500)	(5,624)	(3,088)	2,536
Fund balance, January 1	8,772	8,772	8,772	0
Fund balance, December 31	\$7,272	\$3,148	\$5,684	\$2,536

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
MRDD Trust Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$135,000	\$143,619	\$8,619
Total revenues	10,000	135,000	143,619	8,619
Expenditures:				
Current:				
Other	10,000	150,000	70,538	79,462
Total expenditures	10,000	150,000	70,538	79,462
Deficiency of revenues under expenditures	0	(15,000)	73,081	88,081
Fund balance, January 1	56,922	56,922	56,922	0
Fund balance, December 31	\$56,922	\$41,922	\$130,003	\$88,081

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Harter Trust Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$10,000	\$12,120	\$2,120
Total revenues	10,000	10,000	12,120	2,120
Expenditures:				
Current:				
Other	25,601	24,600	14,147	10,453
Total expenditures	25,601	24,600	14,147	10,453
Deficiency of revenues under expenditures	(15,601)	(14,600)	(2,027)	12,573
Fund balance, January 1	13,401	13,401	13,401	0
Prior year encumbrances appropriated	1,200	1,200	1,200	0
Fund balance, December 31	(\$1,000)	\$1	\$12,574	\$12,573

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Children's Trust Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$21,000	\$42,218	\$53,045	\$10,827
Total revenues	21,000	42,218	53,045	10,827
Expenditures:				
Current:				
Other	22,012	43,230	42,648	582
Total expenditures	22,012	43,230	42,648	582
Deficiency of revenues under expenditures	(1,012)	(1,012)	10,397	11,409
Fund balance, January 1	1,012	1,012	1,012	0
Fund balance, December 31	\$0	\$0	\$11,409	\$11,409

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Commissary Rotary Trust Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$45,195	\$17,896	\$17,896	\$0
Total revenues	45,195	17,896	17,896	0
Expenditures:				
Current:				
Personal services	38,000	25,600	25,125	475
Other	51,930	37,101	35,481	1,620
Total expenditures	89,930	62,701	60,606	2,095
Deficiency of revenues under expenditures	(44,735)	(44,805)	(42,710)	2,095
Fund balance, January 1	44,807	44,807	44,807	0
Fund balance, December 31	\$72	\$2	\$2,097	\$2,095

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Canine Trust Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$5,183	\$5,183	\$5,400	\$217
Total revenues	5,183	5,183	5,400	217
Expenditures:				
Current:				
Other	8,000	8,000	6,567	1,433
Total expenditures	8,000	8,000	6,567	1,433
Deficiency of revenues under expenditures	(2,817)	(2,817)	(1,167)	1,650
Fund balance, January 1	2,817	2,817	2,817	0
Fund balance, December 31	\$0	\$0	\$1,650	\$1,650

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Unclaimed Money Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$11,000	\$11,000	\$23,361	\$12,361
Total revenues	11,000	11,000	23,361	12,361
Expenditures:				
Current:				
Other	91,166	91,166	22,338	68,828
Total expenditures	91,166	91,166	22,338	68,828
Excess (deficiency) of revenues over (under) expenditures	(80,166)	(80,166)	1,023	81,189
Fund balance, January 1	80,166	80,166	80,166	0
Fund balance, December 31	\$0	\$0	\$81,189	\$81,189

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Airport Grant Other Special Revenue Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$177,619	\$22,619	\$22,654	\$35
Total revenues	177,619	22,619	22,654	35
Expenditures:				
Current:				
Capital purchases	179,909	24,909	23,845	1,064
Total expenditures	179,909	24,909	23,845	1,064
Deficiency of revenues under expenditures	(2,290)	(2,290)	(1,191)	1,099
Fund balance, January 1	2,290	2,290	2,290	0
Fund balance, December 31	\$0	\$0	\$1,099	\$1,099

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual*
 (Non-GAAP Budgetary Basis)
 All Debt Service Funds
 For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$28,202	\$28,202	\$28,202	\$0
Total revenue	28,202	28,202	28,202	0
Expenditures:				
Debt service:				
Principal retirement	544,000	544,000	544,000	0
Interest and fiscal charges	394,235	394,235	394,235	0
Total expenditures	938,235	938,235	938,235	0
Deficiency of revenues under expenditures	(910,033)	(910,033)	(910,033)	0
Other financing sources				
Transfers in	910,033	910,033	910,033	0
Total other financing sources	910,033	910,033	910,033	0
Excess of revenues and other financing sources over expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
MRDD Construction Capital Projects Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenue:				
Intergovernmental revenue	\$220,000	\$220,000	\$220,000	\$0
Total revenue	220,000	220,000	220,000	0
Expenditures:				
Capital outlay	100,000	270,000	267,511	2,489
Total expenditures	100,000	270,000	267,511	2,489
Deficiency of revenues under expenditures	120,000	(50,000)	(47,511)	2,489
Fund balance, January 1	51,202	51,202	51,202	0
Fund balance, December 31	\$171,202	\$1,202	\$3,691	\$2,489

Huron County
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenue:				
Charges for services	\$0	\$0	\$38,251	\$38,251
Total revenue	0	0	38,251	38,251
Expenditures:				
Capital outlay	344,454	344,454	161,835	182,619
Total expenditures	344,454	344,454	161,835	182,619
Deficiency of revenues under expenditures	(344,454)	(344,454)	(123,584)	220,870
Other financing sources:				
Transfers in	0	0	271	271
Total other financing sources	0	0	271	271
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(344,454)	(344,454)	(123,313)	221,141
Fund balance, January 1	303,292	303,292	303,292	0
Prior year encumbrances appropriated	41,162	41,162	41,162	0
Fund balance, December 31	\$0	\$0	\$221,141	\$221,141

Huron County
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 (Non-GAAP Budgetary Basis)
 County Capital Projects Capital Projects Fund
 For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenue:				
Investment revenue	\$50	\$50	\$0	(\$50)
Total revenue	50	50	0	(50)
Expenditures:				
Capital outlay	321	321	271	50
Total expenditures	321	321	271	50
Excess (deficiency) of revenues over (under) expenditures	(271)	(271)	(271)	0
Fund balance, January 1	271	271	271	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County
Landfill Enterprise Fund
December 31, 2009

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

Huron County
*Schedule of Revenues, Expenses and
Changes in Net Assets - Budget and Actual
(Non-GAAP Budgetary Basis)
Enterprise Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$2,272,975	\$2,176,518	\$2,219,340	\$42,822
Miscellaneous revenue	40,000	40,000	19,566	(20,434)
Total operating revenues	2,312,975	2,216,518	2,238,906	22,388
Operating expenses:				
Personal services	384,585	360,911	358,383	2,528
Materials and supplies	5,431	5,431	1,759	3,672
Contractual services	1,377,642	1,354,942	1,354,942	0
Other operating expenses	467,065	354,650	319,934	34,716
Total operating expenses	2,234,723	2,075,934	2,035,018	40,916
Operating income (loss)	78,252	140,584	203,888	63,304
Non-operating expenses				
Principal retirement	(320,000)	(320,000)	(320,000)	0
Interest and fiscal charges	(17,920)	(17,920)	(17,920)	0
Total non-operating expenses	(337,920)	(337,920)	(337,920)	0
Loss before operating transfers	(259,668)	(197,336)	(134,032)	63,304
Transfers in	75,000	35,767	75,000	39,233
Net profit/loss	(184,668)	(161,569)	(59,032)	102,537
Net assets, January 1 - Restated	258,753	258,753	258,753	0
Prior year encumbrances appropriated	96,542	96,542	96,542	0
Net assets, December 31	\$170,627	\$193,726	\$296,263	\$102,537

Huron County
Internal Service Fund
December 31, 2009

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

Huron County
*Schedule of Revenues, Expenses and
Changes in Net Assets - Budget and Actual
(Non-GAAP Budgetary Basis)
Internal Service Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$4,530,000	\$4,135,912	\$4,135,912	\$0
Total operating revenues	4,530,000	4,135,912	4,135,912	0
Operating expenses:				
Other operating expenses	6,164,537	5,745,431	4,503,774	1,241,657
Total operating expenses	6,164,537	5,745,431	4,503,774	1,241,657
Operating loss	(1,634,537)	(1,609,519)	(367,862)	1,241,657
Non-operating revenues				
Investment revenue	30,000	4,982	4,982	0
Total non-operating revenues	30,000	4,982	4,982	0
Net loss	(1,604,537)	(1,604,537)	(362,880)	1,241,657
Net assets, January 1	1,603,120	1,603,120	1,603,120	0
Prior year encumbrances appropriated	1,417	1,417	1,417	0
Net assets, December 31	\$0	\$0	\$1,241,657	\$1,241,657

Huron County
Fiduciary Funds
December 31, 2009

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

Huron County
Agency Funds
December 31, 2009

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:

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

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

Township Gasoline Tax - 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.

Estate Tax - 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.

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

Motor Vehicle License Tax - 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.

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

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

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

Clerk of Courts, Juvenile Court, Probate Court, Sheriff-General, Sheriff-Commissary 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 and 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 are 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's 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.

PERS and STRS - 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.

Bureau of Workers Comp - To account for the Workers Compensation premiums that have not yet been paid to the Bureau of Workers Compensation by year end.

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

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.

Social Security - To account for the employee and employer contributions that have not yet been paid out at year end.

Sheriff's FOJ Transport - To account for prisoner transportation-related receipts and expenditures of the Sheriff's Furtherance of Justice account.

Prosecutor's FOJ - To account for receipts and expenditures of the Prosecutor's Furtherance of Justice account.

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

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

Auction Proceeds - To account for internet auction proceeds received on sales and for the distribution of those proceeds.

Huron County
*Combining Statement of Changes in
 Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2009*

	Beginning Balance January 1, 2009	Additions	Deductions	Ending Balance December 31, 2009
UNDIVIDED TAXES:				
REAL ESTATE TAX				
Assets:				
Taxes receivable.....	\$38,806,032	\$40,304,331	\$38,806,032	\$40,304,331
Equity in pooled cash and investments.....	1,136,308	36,203,054	36,228,903	1,110,459
	<u>\$39,942,340</u>	<u>\$76,507,385</u>	<u>\$75,034,935</u>	<u>\$41,414,790</u>
Liabilities:				
Due to other governments.....	\$38,806,032	\$40,304,331	\$38,806,032	\$40,304,331
Unapportioned monies.....	1,136,308	36,203,054	36,228,903	1,110,459
	<u>\$39,942,340</u>	<u>\$76,507,385</u>	<u>\$75,034,935</u>	<u>\$41,414,790</u>
TANGIBLE PROPERTY TAX				
Assets:				
Taxes receivable.....	\$2,950,465	\$721,082	\$2,950,465	\$721,082
Equity in pooled cash and investments.....	61,031	229,065	285,190	4,906
	<u>\$3,011,496</u>	<u>\$950,147</u>	<u>\$3,235,655</u>	<u>\$725,988</u>
Liabilities:				
Due to other governments.....	\$2,950,465	\$721,082	\$2,950,465	\$721,082
Unapportioned monies.....	61,031	229,065	285,190	4,906
	<u>\$3,011,496</u>	<u>\$950,147</u>	<u>\$3,235,655</u>	<u>\$725,988</u>
TOWNSHIP GASOLINE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,646,004	\$1,646,004	\$0
Due from other governments.....	841,826	810,406	841,826	810,406
	<u>\$841,826</u>	<u>\$2,456,410</u>	<u>\$2,487,830</u>	<u>\$810,406</u>
Liabilities:				
Unapportioned monies.....	\$0	\$1,646,004	\$1,646,004	\$0
Due to other governments.....	841,826	810,406	841,826	810,406
	<u>\$841,826</u>	<u>\$2,456,410</u>	<u>\$2,487,830</u>	<u>\$810,406</u>
ESTATE TAX				
Assets:				
Equity in pooled cash and investments.....	\$231,743	\$1,027,448	\$987,716	\$271,475
Liabilities:				
Unapportioned monies.....	\$231,743	\$1,027,448	\$987,716	\$271,475

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Huron County
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance January 1, 2009	Additions	Deductions	Ending Balance December 31, 2009
MOBILE HOME TAX				
Assets:				
Taxes receivable.....	\$631,161	\$685,027	\$631,161	\$685,027
Equity in pooled cash and investments.....	29,884	229,628	227,210	32,302
	<u>\$661,045</u>	<u>\$914,655</u>	<u>\$858,371</u>	<u>\$717,329</u>
Liabilities:				
Due to other governments.....	\$631,161	\$685,027	\$631,161	\$685,027
Unapportioned monies.....	29,884	229,628	227,210	32,302
	<u>\$661,045</u>	<u>\$914,655</u>	<u>\$858,371</u>	<u>\$717,329</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$323,114	\$323,114	\$0
Due from other governments.....	162,315	151,485	162,315	151,485
	<u>\$162,315</u>	<u>\$474,599</u>	<u>\$485,429</u>	<u>\$151,485</u>
Liabilities:				
Unapportioned monies.....	\$0	\$323,114	\$323,114	\$0
Due to other governments.....	162,315	151,485	162,315	151,485
	<u>\$162,315</u>	<u>\$474,599</u>	<u>\$485,429</u>	<u>\$151,485</u>
CIGARETTE TAX				
Assets:				
Equity in pooled cash and investments.....	\$1	\$2,109	\$2,055	\$55
Liabilities:				
Unapportioned monies.....	\$1	\$2,109	\$2,055	\$55
LOCAL GOVERNMENT TAX				
Assets:				
Equity in pooled cash and investments.....	\$80,433	\$2,694,790	\$2,596,977	\$178,246
Due from other governments.....	1,668,464	1,444,853	1,668,464	1,444,853
	<u>\$1,748,897</u>	<u>\$4,139,643</u>	<u>\$4,265,441</u>	<u>\$1,623,099</u>
Liabilities:				
Unapportioned monies.....	\$80,433	\$2,694,790	\$2,596,977	\$178,246
Due to other governments.....	1,668,464	1,444,853	1,668,464	1,444,853
	<u>\$1,748,897</u>	<u>\$4,139,643</u>	<u>\$4,265,441</u>	<u>\$1,623,099</u>

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Huron County
*Combining Statement of Changes in
 Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2009*

	Beginning Balance January 1, 2009	Additions	Deductions	Ending Balance December 31, 2009
REVENUE ASSISTANCE TAX				
Assets:				
Equity in pooled cash and investments.....	\$23,916	\$0	\$0	\$23,916
Liabilities:				
Unapportioned monies.....	\$23,916	\$0	\$0	\$23,916
CLERK OF COURTS				
Assets:				
Segregated cash accounts.....	\$649,352	\$9,810,654	\$9,673,197	\$786,809
Liabilities:				
Deposits held due to others.....	\$649,352	\$9,810,654	\$9,673,197	\$786,809
JUVENILE COURT				
Assets:				
Segregated cash accounts.....	\$15,275	\$218,437	\$191,335	\$42,377
Liabilities:				
Deposits held due to others.....	\$15,275	\$218,437	\$191,335	\$42,377
PROBATE COURT				
Assets:				
Segregated cash accounts.....	\$21,772	\$108,655	\$100,933	\$29,494
Liabilities:				
Deposits held due to others.....	\$21,772	\$108,655	\$100,933	\$29,494
SHERIFF - GENERAL				
Assets:				
Segregated cash accounts.....	\$295,800	\$2,007,633	\$1,843,403	\$460,030
Liabilities:				
Deposits held due to others.....	\$295,800	\$2,007,633	\$1,843,403	\$460,030
SHERIFF - COMMISSARY				
Assets:				
Segregated cash accounts.....	\$4,132	\$127,957	\$126,436	\$5,653
Liabilities:				
Deposits held due to others.....	\$4,132	\$127,957	\$126,436	\$5,653

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Huron County
*Combining Statement of Changes in
 Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2009*

	Beginning Balance January 1, 2009	Additions	Deductions	Ending Balance December 31, 2009
CHILD SUPPORT ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$3,735	\$347,183	\$342,922	\$7,996
Liabilities:				
Deposits held due to others.....	\$3,735	\$347,183	\$342,922	\$7,996
HEALTH DEPARTMENT				
Assets:				
Equity in pooled cash and investments.....	\$562,814	\$2,445,458	\$2,227,372	\$780,900
Liabilities:				
Deposits held due to others.....	\$562,814	\$2,445,458	\$2,227,372	\$780,900
SOIL AND WATER				
Assets:				
Equity in pooled cash and investments.....	\$11,750	\$307,340	\$305,383	\$13,707
Liabilities:				
Deposits held due to others.....	\$11,750	\$307,340	\$305,383	\$13,707
LAW LIBRARY				
Assets:				
Equity in pooled cash and investments.....	\$6,528	\$104,333	\$103,815	\$7,046
Liabilities:				
Unapportioned monies.....	\$6,528	\$104,333	\$103,815	\$7,046
ESCROW ACCOUNT				
Assets:				
Equity in pooled cash and investments.....	\$44,894	\$9,767	\$6,909	\$47,752
Liabilities:				
Deposits held due to others.....	\$44,894	\$9,767	\$6,909	\$47,752
STATE OF OHIO				
Assets:				
Equity in pooled cash and investments.....	\$339	\$189,213	\$189,552	\$0
Liabilities:				
Unapportioned monies.....	\$339	\$189,213	\$189,552	\$0

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Huron County
*Combining Statement of Changes in
 Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2009*

	Beginning Balance January 1, 2009	Additions	Deductions	Ending Balance December 31, 2009
TOWNSHIP ROAD MILEAGE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$178,899	\$178,899	\$0
Due from other governments.....	94,753	94,070	94,753	94,070
	<u>\$94,753</u>	<u>\$272,969</u>	<u>\$273,652</u>	<u>\$94,070</u>
Liabilities:				
Unapportioned monies.....	\$0	\$178,899	\$178,899	\$0
Due to other governments.....	94,753	94,070	94,753	94,070
	<u>\$94,753</u>	<u>\$272,969</u>	<u>\$273,652</u>	<u>\$94,070</u>
TOWNSHIP PERMISSIVE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$117,145	\$117,145	\$0
Due from other governments.....	61,959	60,916	61,959	60,916
	<u>\$61,959</u>	<u>\$178,061</u>	<u>\$179,104</u>	<u>\$60,916</u>
Liabilities:				
Unapportioned monies.....	\$0	\$117,145	\$117,145	\$0
Due to other governments.....	61,959	60,916	61,959	60,916
	<u>\$61,959</u>	<u>\$178,061</u>	<u>\$179,104</u>	<u>\$60,916</u>
OHIO ELECTIONS COMMISSION				
Assets:				
Equity in pooled cash and investments.....	\$0	\$2,676	\$2,646	\$30
Liabilities:				
Deposits held due to others.....	\$0	\$2,676	\$2,646	\$30
BMV				
Assets:				
Equity in pooled cash and investments.....	\$44,636	\$253,209	\$218,534	\$79,311
Segregated cash accounts.....	14,155	223,505	219,109	18,551
	<u>\$58,791</u>	<u>\$476,714</u>	<u>\$437,643</u>	<u>\$97,862</u>
Liabilities:				
Deposits held due to others.....	\$44,636	\$253,209	\$218,534	\$79,311
Unapportioned monies.....	14,155	223,505	219,109	18,551
	<u>\$58,791</u>	<u>\$476,714</u>	<u>\$437,643</u>	<u>\$97,862</u>

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Huron County
*Combining Statement of Changes in
 Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2009*

	Beginning Balance January 1, 2009	Additions	Deductions	Ending Balance December 31, 2009
SHERIFF'S LAW ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$53,179	\$17,861	\$44,068	\$26,972
Liabilities:				
Unapportioned monies.....	\$53,179	\$17,861	\$44,068	\$26,972
LIBRARIES				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,781,303	\$1,781,303	\$0
Due from other governments.....	1,167,476	990,247	1,167,476	990,247
	<u>\$1,167,476</u>	<u>\$2,771,550</u>	<u>\$2,948,779</u>	<u>\$990,247</u>
Liabilities:				
Due to other governments.....	\$1,167,476	\$990,247	\$1,167,476	\$990,247
Unapportioned Monies.....	0	1,781,303	1,781,303	0
	<u>\$1,167,476</u>	<u>\$2,771,550</u>	<u>\$2,948,779</u>	<u>\$990,247</u>
PERS				
Assets:				
Equity in pooled cash and investments.....	\$122,257	\$1,316,015	\$1,328,030	\$110,242
Liabilities:				
Payroll withholdings.....	\$122,257	\$1,316,015	\$1,328,030	\$110,242
STRS				
Assets:				
Equity in pooled cash and investments.....	\$0	\$13,577	\$13,577	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$13,577	\$13,577	\$0
HURON COUNTY PARK DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$35,740	\$12,043	\$6,634	\$41,149
Liabilities:				
Deposits held due to others.....	\$35,740	\$12,043	\$6,634	\$41,149

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Huron County
*Combining Statement of Changes in
 Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2009*

	Beginning Balance January 1, 2009	Additions	Deductions	Ending Balance December 31, 2009
BUREAU OF WORKERS COMP				
Assets:				
Equity in pooled cash and investments.....	\$57,181	\$55,008	\$57,181	\$55,008
Liabilities:				
Unapportioned monies.....	\$57,181	\$55,008	\$57,181	\$55,008
MISCELLANEOUS PAYROLL				
Assets:				
Equity in pooled cash and investments.....	\$0	\$262,191	\$262,166	\$25
Liabilities:				
Payroll withholdings.....	\$0	\$262,191	\$262,166	\$25
DEFERRED COMPENSATION				
Assets:				
Equity in pooled cash and investments.....	\$0	\$377,091	\$377,091	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$377,091	\$377,091	\$0
CITY INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$64,745	\$221,110	\$226,479	\$59,376
Liabilities:				
Payroll withholdings.....	\$64,745	\$221,110	\$226,479	\$59,376
SCHOOL INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$75	\$74,395	\$74,470	\$0
Liabilities:				
Payroll withholdings.....	\$75	\$74,395	\$74,470	\$0
INSURANCE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$105,812	\$105,812	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$105,812	\$105,812	\$0

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Huron County
*Combining Statement of Changes in
 Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2009*

	Beginning Balance January 1, 2009	Additions	Deductions	Ending Balance December 31, 2009
HEALTH INSURANCE PREMIUM				
Assets:				
Equity in pooled cash and investments.....	\$0	\$299,651	\$299,651	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$299,651	\$299,651	\$0
FEDERAL INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,209,052	\$1,209,052	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$1,209,052	\$1,209,052	\$0
MEDICARE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$198,603	\$198,603	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$198,603	\$198,603	\$0
STATE INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$367,863	\$367,863	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$367,863	\$367,863	\$0
PRORATA REAL ESTATE				
Assets:				
Equity in pooled cash and investments.....	\$18,336	\$0	\$18,336	\$0
Liabilities:				
Deposits held due to others.....	\$18,336	\$0	\$18,336	\$0
HOUSING ESCROW				
Assets:				
Equity in pooled cash and investments.....	\$100	\$7,531	\$7,531	\$100
Liabilities:				
Deposits held due to others.....	\$100	\$7,531	\$7,531	\$100

- continued

Huron County
*Combining Statement of Changes in
 Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2009*

	Beginning Balance January 1, 2009	Additions	Deductions	Ending Balance December 31, 2009
SOCIAL SECURITY				
Assets:				
Equity in pooled cash and investments.....	\$0	\$191	\$191	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$191	\$191	\$0
SHERIFF'S FOJ TRANSPORT				
Assets:				
Segregated cash accounts.....	\$4,060	\$5,465	\$7,083	\$2,442
Liabilities:				
Unapportioned monies.....	\$4,060	\$5,465	\$7,083	\$2,442
PROSECUTOR'S FOJ				
Assets:				
Segregated cash accounts.....	\$7,894	\$32,444	\$39,835	\$503
Liabilities:				
Unapportioned monies.....	\$7,894	\$32,444	\$39,835	\$503
STATE RECORDER FEES				
Assets:				
Equity in pooled cash and investments.....	\$52,193	\$195,430	\$192,078	\$55,545
Liabilities:				
Deposits held due to others.....	\$52,193	\$195,430	\$192,078	\$55,545
TAXING DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$1,832	\$28,681,721	\$28,683,553	\$0
Liabilities:				
Deposits held due to others.....	\$1,832	\$28,681,721	\$28,683,553	\$0

- continued

Huron County
*Combining Statement of Changes in
 Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2009*

	Beginning Balance January 1, 2009	Additions	Deductions	Ending Balance December 31, 2009
AUCTION PROCEEDS				
Assets:				
Equity in pooled cash and investments.....	\$15,102	\$16,309	\$10,452	\$20,959
Liabilities:				
Deposits held due to others.....	\$15,102	\$16,309	\$10,452	\$20,959
TOTALS				
Assets:				
Equity in pooled cash and investments.....	\$2,601,838	\$81,158,148	\$80,867,477	\$2,892,509
Segregated cash accounts.....	1,069,354	12,899,794	12,588,321	1,380,827
Taxes receivable.....	42,387,658	41,710,440	42,387,658	41,710,440
Due from other governments.....	3,996,793	3,551,977	3,996,793	3,551,977
TOTAL ASSETS.....	\$50,055,643	\$139,320,359	\$139,840,249	\$49,535,753
Liabilities:				
Unapportioned monies.....	\$1,706,652	\$45,060,388	\$45,035,159	\$1,731,881
Due to other governments.....	46,384,451	45,262,417	46,384,451	45,262,417
Deposits held due to others.....	1,777,463	44,552,003	43,957,654	2,371,812
Payroll withholdings.....	187,077	4,445,551	4,462,985	169,643
TOTAL LIABILITIES.....	\$50,055,643	\$139,320,359	\$139,840,249	\$49,535,753

Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	146 - 153
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	154 - 161
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	162 - 168
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	169 - 175
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	176 - 178

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

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

Fiscal Year (a)	2003	2004	2005 (c)	2006	2007	2008	2009
Governmental Activities:							
Invested in capital assets, net of related debt	\$44,503,121	\$45,524,399	\$28,383,472	\$28,885,104	\$29,305,242	\$28,959,788	\$30,380,771
Restricted for:							
Board of developmental disabilities	(b)	(b)	821,602	689,356	1,230,587	861,602	859,398
Child support	(d)	(d)	(d)	(d)	(d)	745,936	506,361
Real estate	(d)	(d)	(d)	(d)	(d)	464,710	463,686
EMA	(d)	(d)	(d)	(d)	(d)	341,326	316,585
Muney Road	(d)	(d)	(d)	(d)	(d)	544,642	556,277
911 equipment	(d)	(d)	(d)	(d)	(d)	279,872	399,090
DD residential	(d)	(d)	(d)	(d)	(d)	539,200	789,268
Job and family services	(b)	(b)	145,634	308,296	339,234	245,507	614,153
Motor vehicle and gas tax	(b)	(b)	2,231,491	3,305,839	2,718,472	3,364,859	3,714,658
Mental health	(b)	(b)	(b)	1,741,155	1,879,978	1,337,571	1,053,243
Children's services	(b)	(b)	(b)	697,351	803,901	1,096,020	1,041,584
Felony delinquent care and custody	(b)	(b)	(b)	585,997	650,913	429,892	0
Huron County revolving loan	(b)	(b)	(b)	545,306	430,590	503,642	406,433
Other purposes	(b)	(b)	6,731,944	2,601,290	3,290,378	1,734,909	1,888,589
Debt service	(b)	(b)	41,584	32,995	58,443	0	0
Capital projects	596,309	495,942	526,666	275,599	472,501	378,139	288,443
Unrestricted	16,377,882	16,330,717	3,249,599	3,602,923	4,468,586	3,261,431	3,128,160
Total Governmental Activities Net Assets	<u>\$61,477,312</u>	<u>\$62,351,058</u>	<u>\$42,131,992</u>	<u>\$43,271,211</u>	<u>\$45,648,825</u>	<u>\$45,089,046</u>	<u>\$46,406,699</u>
Business-type Activities:							
Invested in capital assets, net of related debt	\$1,593,809	\$1,739,902	\$1,775,965	\$1,976,294	\$2,162,819	\$2,345,085	\$2,520,897
Unrestricted (deficit)	<u>(2,486,683)</u>	<u>(2,328,917)</u>	<u>(2,411,956)</u>	<u>(2,397,343)</u>	<u>(2,720,356)</u>	<u>(3,071,462)</u>	<u>(2,741,665)</u>
Total Business-type Activities Net Assets	<u>(\$892,874)</u>	<u>(\$589,015)</u>	<u>(\$635,991)</u>	<u>(\$421,049)</u>	<u>(\$557,537)</u>	<u>(\$726,377)</u>	<u>(\$220,768)</u>
Primary Government:							
Invested in capital assets, net of related debt	\$46,096,930	\$47,264,301	\$30,159,437	\$30,861,398	\$31,468,061	\$31,304,873	\$32,901,668
Restricted	596,309	495,942	10,498,921	10,783,184	11,874,997	12,867,827	12,897,768
Unrestricted (deficit)	<u>13,891,199</u>	<u>14,001,800</u>	<u>837,643</u>	<u>1,205,580</u>	<u>1,748,230</u>	<u>189,969</u>	<u>386,495</u>
Total Primary Government Net Assets	<u>\$60,584,438</u>	<u>\$61,762,043</u>	<u>\$41,496,001</u>	<u>\$42,850,162</u>	<u>\$45,091,288</u>	<u>\$44,362,669</u>	<u>\$46,185,931</u>

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

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

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

(d) For fiscal year 2008, net assets restricted for other purposes was further broken out at a more detailed level.

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

Fiscal Year (1)	2003	2004	2005	2006	2007	2008	2009
Expenses							
Governmental Activities:							
General Government:							
Legislative and Executive	\$6,148,404	\$6,081,498	\$5,644,351	\$6,701,029	\$6,270,335	\$6,323,838	\$6,313,959
Judicial	2,108,324	1,932,750	1,844,125	2,376,585	2,361,684	1,930,377	1,749,262
Public Safety	5,722,047	6,035,452	5,877,178	5,566,187	5,740,955	6,294,358	5,357,950
Public Works	6,473,238	7,771,191	5,884,142	4,865,832	5,352,016	5,333,400	5,618,844
Health	6,680,406	7,242,342	7,925,635	7,913,082	8,690,373	9,989,143	10,148,961
Human Services	13,423,408	11,358,093	13,695,503	13,386,709	13,134,292	14,069,887	13,582,530
Conservation and Recreation	56,727	53,623	49,020	137,654	154,420	0	0
Other	476,834	346,316	367,864	439,636	440,642	467,116	322,689
Interest and Fiscal Charges	429,606	422,023	358,670	520,005	540,477	418,271	401,469
<i>Total Governmental Activities Expenses</i>	<u>41,518,994</u>	<u>41,243,288</u>	<u>41,646,488</u>	<u>41,906,719</u>	<u>42,685,194</u>	<u>44,826,390</u>	<u>43,495,664</u>
Business-type Activities:							
Landfill	2,829,606	2,239,922	2,426,292	2,520,309	2,353,202	2,222,145	2,086,995
<i>Total Business-type Activities Expenses</i>	<u>2,829,606</u>	<u>2,239,922</u>	<u>2,426,292</u>	<u>2,520,309</u>	<u>2,353,202</u>	<u>2,222,145</u>	<u>2,086,995</u>
<i>Total Primary Government Expenses</i>	<u>44,348,600</u>	<u>43,483,210</u>	<u>44,072,780</u>	<u>44,427,028</u>	<u>45,038,396</u>	<u>47,048,535</u>	<u>45,582,659</u>
Program Revenues							
Governmental Activities:							
Charges for Services							
General Government:							
Legislative and Executive	1,857,555	1,909,469	1,155,064	1,682,605	1,513,221	1,588,085	1,594,085
Judicial	395,117	414,936	202,289	270,878	258,752	197,239	206,474
Public Safety	260,141	183,010	794,074	664,406	628,353	697,988	930,164
Public Works	158,900	109,410	165,469	599,314	161,597	523,161	449,023
Health	0	0	253,009	207,671	211,484	213,617	225,722
Human Services	293,235	226,637	1,409,410	1,194,391	472,482	376,614	343,918
Conservation and Recreation	0	0	8,836	0	0	0	0
Other	0	0	61,019	36,475	45,415	40,668	36,716
Operating Grants and Contributions							
General Government:							
Legislative and Executive	1,258,242	1,934,123	683,111	65,745	253,393	186,547	281,208
Judicial	523,384	725,231	27,889	0	18,919	16,812	15,308
Public Safety	563,171	530,781	1,119,174	710,083	676,134	689,335	347,403
Public Works	3,708,776	4,602,366	4,354,917	5,382,869	4,781,063	4,951,420	6,589,143
Health	3,303,032	2,623,056	5,288,191	3,903,197	3,969,193	3,834,047	4,914,512
Human Services	9,689,436	10,837,506	10,540,748	11,003,885	12,024,482	12,292,950	11,578,121
Conservation and Recreation	0	0	33,853	201,032	50,000	0	0
Other	0	0	72,767	0	42,043	3,466	2,741
Interest and Fiscal Charges	0	0	0	0	0	27,788	28,202
Capital Grants and Contributions							
Legislative and Executive	0	0	0	0	550,213	56,898	22,654
Health	0	0	54,128	0	0	0	0
Human Services	0	0	0	0	0	0	220,000
<i>Total Governmental Activities Program Revenues</i>	<u>22,010,989</u>	<u>24,096,525</u>	<u>26,223,948</u>	<u>25,922,551</u>	<u>25,656,744</u>	<u>25,696,635</u>	<u>27,785,394</u>

(continued)

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

(2) Fiscal year 2005 was the first year that property taxes were split out by purpose.

	2003	2004	2005	2006	2007	2008	2009
Business-type Activities:							
<i>Charges for Services</i>							
Landfill	\$2,221,507	\$2,170,050	\$2,181,682	\$2,451,182	\$2,036,097	\$1,828,948	\$2,254,640
<i>Operating Grants and Contributions</i>	61,684	173,731	0	0	0	0	0
<i>Capital Grants and Contributions</i>	0	0	0	0	0	0	0
Total Business-type Activities Program Revenues	2,283,191	2,343,781	2,181,682	2,451,182	2,036,097	1,828,948	2,254,640
<i>Total Primary Government Program Revenues</i>	24,294,180	26,440,306	28,405,630	28,373,733	27,692,841	27,525,583	30,040,034
Net (Expense)/Revenue							
Governmental Activities	(19,508,005)	(17,146,763)	(15,422,540)	(15,984,168)	(17,028,450)	(19,129,755)	(15,710,270)
Business-type Activities	(546,415)	103,859	(244,610)	(69,127)	(317,105)	(393,197)	167,645
Total Primary Government Net (Expense)/Revenue	(\$20,054,420)	(\$17,042,904)	(\$15,667,150)	(\$16,053,295)	(\$17,345,555)	(\$19,522,952)	(\$15,542,625)
General Revenues and Other Changes in Net Assets							
Governmental Activities:							
<i>Property Taxes Levied for:</i>							
General Purposes	\$9,248,906	\$6,166,571	\$2,315,509	\$2,273,164	\$2,637,025	\$2,333,043	\$2,483,482
Board of Developmental Disabilities	(2)	(2)	2,529,143	2,603,767	3,578,290	3,460,889	3,441,804
Mental Health	(2)	(2)	182,513	185,986	198,109	185,319	187,438
Senior Services	(2)	(2)	470,429	485,107	499,747	481,821	480,662
Sales Taxes Levied for General Purposes	7,136,717	6,341,277	7,709,110	7,832,384	7,851,112	7,758,582	6,926,248
Other Taxes	695,745	314,470	0	0	0	0	0
<i>Grants and Entitlements not</i>							
Restricted to Specific Programs	0	0	1,476,456	1,088,317	2,085,533	1,794,972	1,577,459
Investment Earnings	498,605	358,846	594,846	744,526	1,062,345	875,170	309,048
Miscellaneous	1,933,353	1,863,542	1,887,465	2,047,625	1,675,885	1,867,390	1,696,782
Transfers	(249,220)	(200,000)	(177,662)	(160,000)	(160,000)	(187,210)	(75,000)
Total Governmental Activities	19,264,106	14,844,706	16,987,809	17,100,876	19,428,046	18,569,976	17,027,923
Business-type Activities:							
Miscellaneous	0	0	114,833	124,069	20,617	37,147	19,566
Transfers	249,220	200,000	177,662	160,000	160,000	187,210	75,000
Total Business-type Activities	249,220	200,000	292,495	284,069	180,617	224,357	94,566
Total Primary Government	19,513,326	15,044,706	17,280,304	17,384,945	19,608,663	18,794,333	17,122,489
Change in Net Assets							
Governmental Activities	(243,899)	(2,302,057)	1,565,269	1,116,708	2,399,596	(559,779)	1,317,653
Business-type Activities	(297,195)	303,859	47,885	214,942	(136,488)	(168,840)	262,211
Total Primary Government Change in Net Assets	(\$541,094)	(\$1,998,198)	\$1,613,154	\$1,331,650	\$2,263,108	(\$728,619)	\$1,579,864

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

<u>Fiscal Year (1)</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
General Fund				
Reserved	\$252,863	\$340,539	\$218,533	\$189,716
Unreserved	<u>4,431,975</u>	<u>3,845,769</u>	<u>3,566,713</u>	<u>3,368,621</u>
<i>Total General Fund</i>	<u>4,684,838</u>	<u>4,186,308</u>	<u>3,785,246</u>	<u>3,558,337</u>
All Other Governmental Funds				
Reserved	1,827,715	1,374,081	1,307,799	1,372,430
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	6,984,928	7,337,195	7,385,382	8,311,622
Debt Service Funds	0	0	4,922	0
Capital Projects Funds	<u>1,270,003</u>	<u>471,811</u>	<u>1,103,847</u>	<u>596,309</u>
Total All Other Governmental Funds	<u>10,082,646</u>	<u>9,183,087</u>	<u>9,801,950</u>	<u>10,280,361</u>
<i>Total Governmental Funds</i>	<u><u>\$14,767,484</u></u>	<u><u>\$13,369,395</u></u>	<u><u>\$13,587,196</u></u>	<u><u>\$13,838,698</u></u>

(1) Fiscal year 2003 was the first year reported in accordance with GASB Statement No. 34. Fiscal years 1998 through 2002 include expendable trust funds which are reclassified as special revenue funds consistent with their treatment in 2003 through 2007.

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$171,237	\$205,032	\$71,786	\$39,165	\$150,370	\$193,731
<u>3,005,033</u>	<u>3,354,346</u>	<u>3,215,321</u>	<u>2,825,528</u>	<u>2,206,419</u>	<u>2,196,741</u>
<u>3,176,270</u>	<u>3,559,378</u>	<u>3,287,107</u>	<u>2,864,693</u>	<u>2,356,789</u>	<u>2,390,472</u>
972,053	989,587	885,182	1,497,638	849,400	1,080,399
7,047,449	8,710,620	8,916,103	8,884,235	10,618,409	10,709,020
0	41,584	12	0	0	0
<u>495,942</u>	<u>526,666</u>	<u>275,599</u>	<u>714,921</u>	<u>237,481</u>	<u>237,481</u>
<u>8,515,444</u>	<u>10,268,457</u>	<u>10,076,896</u>	<u>11,096,794</u>	<u>11,705,290</u>	<u>12,026,900</u>
<u>\$11,691,714</u>	<u>\$13,827,835</u>	<u>\$13,364,003</u>	<u>\$13,961,487</u>	<u>\$14,062,079</u>	<u>\$14,417,372</u>

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

Fiscal Year (1)	2000	2001	2002	2003
Revenues				
Taxes	\$11,026,186	\$11,210,553	\$11,799,980	\$12,303,361
Charges for Services	3,162,135	2,773,604	2,516,804	2,671,850
Licenses and Permits	6,157	4,903	4,885	6,142
Fines and Forfeitures	328,533	318,656	339,114	286,956
Intergovernmental	19,044,517	19,446,015	20,476,329	19,046,041
Special Assessments	73,803	71,970	85,302	91,727
Interest	1,309,315	833,484	717,181	485,809
Other	2,252,983	2,456,550	1,726,796	1,933,353
<i>Total Revenues</i>	37,203,629	37,115,735	37,666,391	36,825,239
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,266,359	5,181,419	5,551,086	5,612,014
Judicial	1,625,987	1,963,412	2,034,151	1,950,587
Public Safety	4,437,681	4,921,045	4,938,508	5,184,246
Public Works	5,221,088	4,602,360	4,629,219	4,847,608
Health	5,268,199	6,340,275	6,866,408	6,333,951
Human Services	10,320,998	12,473,785	12,376,654	12,345,865
Conservation and Recreation	65,840	70,032	56,124	53,965
Other	470,850	406,176	436,125	431,448
Capital Outlay	1,772,006	1,516,709	507,714	809,042
Debt Service:				
Principal Retirement	270,000	285,000	295,000	405,000
Interest and Fiscal Charges	485,363	472,278	778,091	425,734
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	35,204,371	38,232,491	38,469,080	38,399,460
<i>Excess of Revenues Over (Under) Expenditures</i>	1,999,258	(1,116,756)	(802,689)	(1,574,221)
Other Financing Sources (Uses)				
Payment to Refunding Bond Escrow Agent	0	0	(1,695,000)	0
Issuance of Notes	0	0	0	0
Issuance of Bonds	0	0	2,965,000	0
Other Financing Uses	(7,000)	0	0	0
Transfers In	774,558	769,053	568,086	746,144
Transfers Out	(980,607)	(1,050,386)	(817,596)	(995,364)
<i>Total Other Financing Sources (Uses)</i>	(213,049)	(281,333)	1,020,490	(249,220)
<i>Net Change in Fund Balances</i>	\$1,786,209	(\$1,398,089)	\$217,801	(\$1,823,441)
Debt Service as a Percentage of Noncapital Expenditures (2)	0.8%	0.8%	0.8%	1.1%

(1) Fiscal year 2003 was the first year reported in accordance with GASB Statement No. 34. Fiscal years 1998 through 2002 include expendable trust funds which are reclassified as special revenue funds consistent with their treatment in 2003 through 2007.

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

2004	2005	2006	2007	2008	2009
\$11,083,208	\$13,186,619	\$13,327,977	\$14,725,121	\$14,220,313	\$13,432,727
2,517,336	3,601,960	4,204,046	2,902,679	3,117,101	3,267,220
15,463	3,561	3,109	5,165	4,268	17,529
310,663	350,197	343,179	383,460	357,961	333,519
20,652,857	23,706,954	22,538,222	23,945,180	23,761,603	25,668,115
93,653	93,452	98,789	108,267	152,784	176,606
352,100	588,829	715,517	988,886	828,575	309,048
2,243,542	1,717,465	2,047,625	1,675,885	1,867,390	1,696,782
<u>37,268,822</u>	<u>43,249,037</u>	<u>43,278,464</u>	<u>44,734,643</u>	<u>44,309,995</u>	<u>44,901,546</u>
5,761,304	5,947,890	6,416,236	6,264,292	5,658,383	5,781,879
1,840,300	1,814,729	2,479,488	2,310,000	1,899,790	1,664,369
5,862,684	5,551,242	5,477,934	5,499,635	5,879,948	5,295,598
5,049,887	5,417,550	5,943,903	6,037,991	5,136,036	6,764,738
7,043,084	7,724,904	8,078,797	8,935,154	9,766,699	10,173,027
11,700,955	13,013,980	13,416,399	13,156,311	13,418,318	13,266,246
52,189	38,523	137,654	154,420	0	0
337,357	378,361	439,636	440,642	467,116	322,689
741,312	300,910	360,609	2,228,759	721,729	400,330
415,000	800,000	845,000	512,000	544,000	544,000
411,734	307,165	354,151	388,973	394,235	394,235
0	81,215	10,000	27,000	0	0
<u>39,215,806</u>	<u>41,376,469</u>	<u>43,959,807</u>	<u>45,955,177</u>	<u>43,886,254</u>	<u>44,607,111</u>
<u>(1,946,984)</u>	<u>1,872,568</u>	<u>(681,343)</u>	<u>(1,220,534)</u>	<u>423,741</u>	<u>294,435</u>
0	(3,043,785)	0	0	0	0
0	360,000	0	0	0	0
0	3,125,000	355,000	2,000,000	0	0
0	0	0	0	0	0
1,113,942	1,437,913	1,728,558	1,906,611	2,137,060	1,384,720
<u>(1,313,942)</u>	<u>(1,615,575)</u>	<u>(1,888,558)</u>	<u>(2,066,611)</u>	<u>(2,324,270)</u>	<u>(1,459,720)</u>
<u>(200,000)</u>	<u>263,553</u>	<u>195,000</u>	<u>1,840,000</u>	<u>(187,210)</u>	<u>(75,000)</u>
<u>(\$2,146,984)</u>	<u>\$2,136,121</u>	<u>(\$486,343)</u>	<u>\$619,466</u>	<u>\$236,531</u>	<u>\$219,435</u>
1.1%	2.1%	2.0%	2.2%	2.2%	2.1%

Table 5
Huron County
Principal Property Taxpayers
*Current Year and Ten Years Ago**

	2009		% of Total Assessed Valuation
	Total Assessed Valuation (1)	Rank	
<u>Public Utilities</u>			
Ohio Edison	\$11,591,030	1	1.11%
Ohio Power Company	4,170,420	2	0.40%
Railroad CSX Trans	3,699,150	3	0.35%
Firelands Electric	2,792,530	4	0.27%
GTE North Inc.	(2)		(2)
Columbia Gas of Ohio	(2)		(2)
MCI Telecommunications	(2)		(2)
<u>Real Estate</u>			
MTD Consumer Group	7,534,641	1	0.72%
Pepperidge Farms	7,421,640	2	0.71%
Venture Packaging	6,816,441	3	0.65%
Sunrise Cooperative	5,764,414	4	0.55%
Willard Rental Properties	5,316,484	5	0.51%
R R Donnelley & Sons Co.	4,941,490	6	0.47%
Railroad CSX Transportation Inc.	4,588,443	7	0.44%
A Schulman Inc.	2,564,974	8	0.25%
Norfolk & Southern Railroad	2,469,871	9	0.24%
Bunge/Solae/Central Soya	2,349,841	10	0.23%
<u>Tangible Personal Property</u>			
R R Donnelley & Sons Co.	954,611	1	0.09%
MTD Consumer Group	889,121	2	0.09%
Bunge/Solae/Central Soya	815,438	3	0.08%
Pepperidge Farms	794,134	4	0.08%
Sunrise Cooperative	611,467	5	0.06%
Venture Packaging	443,196	6	0.04%
A Schulman Inc.	354,900	7	0.03%
Norwalk Furniture	310,490	8	0.03%
Jason Wisconsin	216,345	9	0.02%
Fisher-Titus Hospital	197,461	10	0.02%
Armstrong Air Conditioner	(2)		(2)
All Others	965,196,398		92.56%
Total Assessed Valuation	<u>\$1,042,804,930</u>		<u>100.00%</u>

(1) - House Bill 66 (the State's biennial budget) has begun the phase out of Tangible Personal Property Tax (TPP) which will be completely phased out after tax year 2009. To reflect this phase out, the assessed valuation listed above for TPP is 49.41% of the 2005 Actual Assessed Valuation.

(2) - Excluded in 2009, but reported in 1999.

N/A - The County did not have a detailed split of valuation by type, so the shown values are reported in the category most reflective of the type of tax. Prior years will be broken out in future years when information is available.

* Most recent information available.

Source: Huron County Auditor.

1999		
Total Assessed Valuation (1)	Rank	% of Total Assessed Valuation
\$14,915,600	4	1.91%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
8,985,160	5	1.15%
5,798,090	9	0.74%
4,490,900	10	0.58%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
21,993,890	2	2.81%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
15,543,740	3	1.99%
42,092,380	1	5.38%
6,274,690	8	0.80%
7,128,050	7	0.91%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
7,409,200	6	0.95%
647,371,870		82.78%
<u>\$782,003,570</u>		<u>100.00%</u>

Table 6
Huron County
Assessed and Estimated Actual Value of Taxable Property (1)
Last Ten Years

Tax Collection Year	Real Property (2)		Personal Property (3)		Public Utility (3)		Totals		Assessed Value as a percent of Estimated Actual Value
	Residential/ Agricultural Assessed	Commercial/ Industrial Assessed	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
2000	534,008,560	118,736,880	141,384,620	565,538,480	2,140,250	6,115,000	796,270,310	2,436,640,451	32.68%
2001	662,891,450	129,687,090	146,647,350	586,589,400	1,837,230	5,249,229	941,063,120	2,856,348,743	32.95%
2002	660,158,750	135,080,490	147,758,070	591,032,280	2,871,980	8,205,657	945,869,290	2,871,350,051	32.94%
2003	674,619,200	135,598,890	138,165,010	552,660,040	2,887,840	8,250,971	951,270,940	2,875,819,840	33.08%
2004	744,506,120	142,568,890	131,221,230	524,884,920	3,052,130	8,720,371	1,021,348,370	3,068,105,320	33.29%
2005	757,220,020	143,849,010	132,838,780	531,355,120	3,094,870	8,842,486	1,037,002,680	3,114,680,549	33.29%
2006	767,926,020	148,160,780	131,373,190	525,492,760	3,102,840	8,865,257	1,050,562,830	3,151,748,874	33.33%
2007	832,961,670	154,689,730	88,153,120	352,612,480	3,159,780	9,027,943	1,078,964,300	3,183,501,566	33.89%
2008	835,575,610	155,749,850	65,640,740	262,562,960	3,593,080	10,265,943	1,060,559,280	3,105,187,360	34.15%
2009	843,086,337	160,789,403	35,187,590	140,750,360	3,741,600	10,690,286	1,042,804,930	3,019,657,046	34.53%

(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 I - Property Taxes" in the Notes to the Basic Financial Statements.

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

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Table 7
Huron County
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Valuation)
Last Ten Years

Collection Year:	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County Entity:										
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Other Entities:										
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
MRDD Operating	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Senior Services Center	0.40	0.40	0.40	0.40	0.40	0.50	0.50	0.50	0.50	0.50
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County-Wide Rates	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.85	\$6.85	\$7.85	\$7.85	\$7.85
School Districts:										
Bellevue	\$40.70	\$40.00	\$39.30	\$39.30	\$38.80	\$38.80	\$38.80	\$38.80	\$37.95	\$37.95
Norwalk	44.93	44.65	44.65	44.65	44.35	44.35	44.35	44.35	44.00	44.00
Willard	45.75	45.15	44.45	44.45	44.29	44.29	44.29	44.29	48.95	48.95
Monroeville	50.91	48.50	48.10	48.10	46.90	46.90	46.90	46.90	46.35	46.35
New London	36.19	35.60	35.60	35.60	35.10	35.10	35.10	35.10	34.75	34.75
South Central	38.30	37.85	37.85	37.85	37.75	37.75	37.75	37.75	37.55	37.55
Western Reserve	34.96	34.60	34.60	34.60	34.35	34.35	34.35	34.35	34.15	34.15
Seneca East	40.30	40.30	30.30	30.30	30.30	30.30	30.30	30.30	38.99	38.99
Berlin-Milan	58.26	58.15	58.15	58.15	57.30	57.30	57.30	57.30	61.20	61.20
Buckeye Central	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	51.30	51.30
Plymouth	37.10	37.30	36.00	36.00	36.00	36.00	36.00	36.00	33.00	33.00
Wellington	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	31.94	31.94
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Municipalities:										
Bellevue	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10
Greenwich	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	8.25	7.80	7.80	7.80	7.60	7.60	7.60	7.60	7.60	7.60
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	9.50	9.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Willard	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Townships:										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Clarksfield	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Fairfield	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.30	5.30	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	6.40	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	5.10	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Norwalk	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Norwich	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Peru	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65
Richmond	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	4.90	4.90	4.90	4.90	6.90	6.90	6.90	6.90	6.90	6.90
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Special Districts:										
Firelands Ambulance	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	4.30	4.30	4.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Tri-Community Fire	2.50	2.50	2.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Norwalk Public Library	0.20	0.20	0.20	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Milan Public Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Vermilion Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

Source: Huron County Auditor's Office

Table 8
Huron County
Property Tax Levies and Collections - Real and Public Utility
Last Ten 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
2000	26,149,835	24,880,722	95.15%	840,942	25,721,664	98.36%	1,318,856
2001	27,950,957	26,784,241	95.83%	938,623	27,722,864	99.18%	1,668,596
2002	28,407,895	27,366,331	96.33%	1,145,573	28,511,904	100.37%	1,757,542
2003	32,946,429	31,822,956	96.59%	1,186,071	33,009,027	100.19%	1,700,432
2004	33,723,387	30,276,997	89.78%	1,497,839	31,774,836	94.22%	1,954,756
2005	34,189,448	32,594,125	95.33%	1,629,706	34,223,831	100.10%	2,395,668
2006	34,175,526	33,081,250	96.80%	1,142,198	34,223,448	100.14%	2,251,544
2007	36,391,679	35,251,006	96.87%	1,293,219	36,544,225	100.42%	2,338,463
2008	36,984,124	35,745,561	96.65%	1,304,564	37,050,125	100.18%	2,534,560
2009	35,965,083	34,422,111	95.71%	1,289,728	35,711,839	99.30%	3,113,749

Source: Huron County Auditor.

Table 9
Huron County
Special Assessment Levies and Collections (1)
Last Ten 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
2000	214,269	203,767	95.10%	4,376	208,143	2.10%	65,369
2001	261,186	229,435	87.84%	10,381	239,816	4.33%	92,258
2002	241,836	231,517	95.73%	9,709	241,226	4.02%	92,033
2003	295,327	269,369	91.21%	12,699	282,068	4.50%	107,325
2004	328,326	280,875	85.55%	28,456	309,331	9.20%	104,372
2005	308,200	291,562	94.60%	23,795	315,357	7.55%	137,473
2006	295,835	280,951	94.97%	16,782	297,733	5.64%	85,456
2007	316,571	294,395	92.99%	27,872	322,267	8.65%	87,419
2008	329,487	301,565	91.53%	30,845	332,410	9.28%	90,456
2009	446,071	411,934	92.35%	12,862	424,796	3.03%	105,443

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

Source: Huron County Auditor's Office.

Table 10
Huron County
*Ratio of Net General Bonded Debt to Estimated
 Actual Value and Net Bonded Debt Per Capita
 Last Ten Years*

Fiscal Year	Total Population (1)	Estimated Actual Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value	Per Capita Net General Bonded Debt
2000	59,487	2,436,640,451	7,908,369	0	7,908,369	0.325%	132.94
2001	59,500	2,856,348,743	7,623,369	0	7,623,369	0.267%	128.12
2002	59,500	2,871,350,051	8,598,369	4,922	8,593,447	0.299%	144.51
2003	59,855	2,875,819,840	7,958,369	0	7,958,369	0.277%	132.96
2004	60,094	3,068,105,320	7,958,369	0	7,958,369	0.259%	132.43
2005	61,254	3,114,680,549	7,815,000	0	7,815,000	0.251%	127.58
2006	61,457	3,151,748,874	8,396,153	0	8,396,153	0.266%	136.62
2007	61,775	3,183,501,566	9,770,696	0	9,770,696	0.307%	158.17
2008	61,802	3,105,187,360	8,965,000	0	8,965,000	0.289%	145.06
2009	61,912	3,019,657,046	8,101,000	0	8,101,000	0.268%	130.85

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

(2) See Table 6

Source: Huron County Auditor's Office

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

	2000	2001	2002	2003
Tax Valuation	<u>\$941,063,100</u>	<u>\$578,369,300</u>	<u>\$951,270,940</u>	<u>\$991,795,700</u>
Direct Legal Debt Limit (1):				
3.0% of the first \$100,000,000 assessed valuation	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
1.5% on excess of \$100,000,000 not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% on the amount in excess of \$300,000,000	<u>23,376,578</u>	<u>23,376,578</u>	<u>23,376,578</u>	<u>19,756,758</u>
Total direct legal debt limitation	<u>\$29,376,578</u>	<u>\$29,376,578</u>	<u>\$29,376,578</u>	<u>\$25,756,758</u>
Total of all County debt outstanding	<u>\$10,125,393</u>	<u>\$9,612,632</u>	<u>\$10,737,632</u>	<u>\$9,767,110</u>
Less:				
Enterprise fund general obligation bonds (3)	\$2,177,024	\$1,989,263	\$1,764,263	\$1,573,741
Job & Family Services (3)	0	0	4,215,000	3,670,000
Fairgrounds Improvements (3)	0	0	525,000	505,000
Soil & Water Conservation Bonds (3)	0	0	0	0
Enterprise fund short-term notes (3)	40,000	0	0	0
Old Jail Renovations (3)	0	0	375,000	360,000
Old Job & Family Services Demolition (3)	0	0	100,000	100,000
Jail Facility Bonds (3)	<u>4,133,369</u>	<u>3,948,369</u>	<u>3,758,369</u>	<u>3,558,369</u>
Total exempt debt	(6,350,393)	(5,937,632)	(10,737,632)	(9,767,110)
Less:				
Funds available in debt service fund	0	0	0	0
Total net indebtedness subject to direct debt	<u>(3,775,000)</u>	<u>(3,675,000)</u>	<u>0</u>	<u>0</u>
Direct Legal Debt Margin	<u>\$25,601,578</u>	<u>\$25,701,578</u>	<u>\$29,376,578</u>	<u>\$25,756,758</u>
Unvoted Debt Limitation (1% of total assessed valuation)	\$9,410,631	\$9,458,693	\$9,512,709	\$9,917,957
Total net indebtedness applicable to limit	<u>(3,775,000)</u>	<u>(3,675,000)</u>	<u>0</u>	<u>0</u>
Total Unvoted Legal Debt Margin	<u>\$5,635,631</u>	<u>\$5,783,693</u>	<u>\$9,512,709</u>	<u>\$9,917,957</u>

(1) Ohio Bond Law sets a limit calculated as follows:
Three percent of the first \$100,000,000 of the tax valuation
One and one-half percent of the next \$200,000,000 of the tax valuation
Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

(3) Excluded by state statute

Source: Office of the Auditor, Huron County, Ohio

2004	2005	2006	2007	2008	2009
<u>\$1,021,348,400</u>	<u>\$1,037,002,700</u>	<u>\$1,050,562,830</u>	<u>\$1,078,964,300</u>	<u>\$1,060,559,280</u>	<u>\$1,042,804,930</u>
\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>18,033,709</u>	<u>20,925,067</u>	<u>18,764,071</u>	<u>19,474,108</u>	<u>19,013,982</u>	<u>18,570,123</u>
<u>\$24,033,709</u>	<u>\$26,925,067</u>	<u>\$24,764,071</u>	<u>\$25,474,108</u>	<u>\$25,013,982</u>	<u>\$24,570,123</u>
<u>\$9,129,350</u>	<u>\$8,928,220</u>	<u>\$8,396,153</u>	<u>\$9,793,000</u>	<u>\$8,965,000</u>	<u>\$6,103,000</u>
\$1,350,981	\$1,113,220	\$860,458	\$620,000	\$320,000	\$0
3,500,000	3,310,000	3,155,000	3,015,000	2,840,000	2,660,000
485,000	465,000	445,000	420,000	395,000	370,000
0	0	355,000	343,000	331,000	318,000
0	0	0	0	0	0
345,000	330,000	315,000	300,000	285,000	270,000
100,000	85,000	70,000	65,000	60,000	55,000
<u>3,348,369</u>	<u>3,625,000</u>	<u>3,195,695</u>	<u>3,030,000</u>	<u>2,735,000</u>	<u>2,430,000</u>
(9,129,350)	(8,928,220)	(8,396,153)	(7,793,000)	(6,966,000)	(6,103,000)
0	0	12	0	0	0
0	0	0	(2,000,000)	(1,999,000)	0
<u>\$24,033,709</u>	<u>\$26,925,067</u>	<u>\$24,764,071</u>	<u>\$23,474,108</u>	<u>\$23,014,982</u>	<u>\$24,570,123</u>
\$10,213,484	\$10,370,027	\$10,505,628	\$10,789,643	\$10,605,593	\$10,428,049
0	0	0	(2,000,000)	(1,999,000)	0
<u>\$10,213,484</u>	<u>\$10,370,027</u>	<u>\$10,505,628</u>	<u>\$8,789,643</u>	<u>\$8,606,593</u>	<u>\$10,428,049</u>

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

Fiscal Year	Governmental Activities				Business-Type Activities				Total Primary Government	(b) Population	(b) Personal Income	Per Capita Personal Income	Outstanding Debt Per Capita
	(a) General Obligation Bonds	(a) General Obligation Notes	(a) Capital Leases	General Obligation Bonds	General Obligation Notes	(a) Capital Leases	(b) Personal Income						
2000	7,908,369	0	0	2,177,024	40,000	185,543	10,310,936	59,487	1,440,700,000	24,219	173		
2001	7,623,369	0	0	1,989,263	0	102,984	9,715,616	59,500	1,439,165,000	24,188	163		
2002	8,598,369	0	0	1,786,502	0	84,957	10,469,828	59,624	1,429,154,000	23,969	176		
2003	8,193,369	0	0	1,573,741	0	96,595	9,863,705	59,855	1,455,108,000	24,311	165		
2004	7,778,369	375,000	0	1,350,981	0	73,757	9,578,107	60,094	1,515,607,000	25,221	159		
2005	7,515,048	360,000	0	1,113,220	0	50,054	9,038,322	61,254	1,560,445,000	25,475	148		
2006	7,535,695	0	0	860,458	0	25,482	8,421,635	61,457	1,582,359,000	25,747	137		
2007	9,173,000	0	0	597,696	0	0	9,770,696	61,775	N/A	N/A	158		
2008	8,645,000	0	0	320,000	0	0	8,965,000	61,802	N/A	N/A	145		
2009	8,101,000	0	0	0	0	100,744	8,201,744	61,912	N/A	N/A	132		

(a) See notes to the basic financial statements regarding the District's debt obligations and capital leases. The bonds shown on this table include unamortized bond premiums and accretion on bonds.

(b) See Table 20 "Demographic Statistics" for population information.

(c) Ohio Department of Job and Family Services, Bureau of Labor Market Information.

N/A - Not available.

Table 13
Huron County
Computation of Direct and Overlapping Debt
As of December 31, 2009

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County (2)</u>	<u>Amount Applicable to County</u>
Direct Debt:			
County	<u>\$8,101,000</u>	<u>100%</u>	<u>\$8,101,000</u>
Overlapping Debt:			
School Districts:			
Pioneer Joint Vocational School	365,000	10%	36,500
Municipalities:			
Bellevue	1,290,000	53%	683,700
Milan	48,000	19%	9,120
New London	107,800	100%	107,800
Norwalk	<u>2,941,274</u>	<u>100%</u>	<u>2,941,274</u>
Overlapping Debt	<u>4,752,074</u>	<u>79.51%</u>	<u>3,778,394</u>
Total Direct and Overlapping Debt	<u><u>\$12,853,074</u></u>	<u><u>92.42%</u></u>	<u><u>\$11,879,394</u></u>

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

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

Source: Huron County Auditor's Office

Table 14
Huron County
*Ratio of Annual Debt Service Expenditures for General Bonded
Debt (1) to Total General Governmental Expenditures
Last Ten 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)
2000	270,000	485,363	755,363	35,204,371	2.15%
2001	285,000	472,278	757,278	38,232,491	1.98%
2002	295,000	458,091	753,091	38,469,080	1.96%
2003	405,000	425,734	830,734	38,399,460	2.16%
2004	415,000	411,734	826,734	39,215,806	2.11%
2005	425,000	339,300	764,300	41,376,469	1.85%
2006	485,000	354,151	839,151	43,959,807	1.91%
2007	512,000	388,973	900,973	45,955,177	1.96%
2008	528,000	410,316	938,316	43,886,335	2.14%
2009	544,000	394,235	938,235	44,607,111	2.10%

(1) Excluding general obligation debt reported in the Enterprise funds

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

Source: Huron County Auditor's Office

Table 15
Huron County
Number of Employees by Function
Governmental and Business-Type Activities

Fiscal Year (1)	2009	2008	2007	2006
General Government				
Legislative and Executive				
Commissioners	3	3	3	3
Auditor	12	12	12	12
Treasurer	6	6	5	5
Prosecuting Attorney	11	11	11	11
Board of Elections	5	6	6	4
Recorder	3	3	5	5
Buildings and Grounds	11	11	11	11
Data Processing	1	1	1	1
Risk Management	1	1	1	0
Judicial				
Common Pleas Court	10	10	9	9
Probate Court	3	3	3	3
Juvenile Court	14	16	16	16
Clerk of Courts	13	14	15	15
Public Safety				
Sheriff	64	64	70	69
Probation	6	7	7	7
Disaster Services	2	3	3	2
Coroner	3	3	3	3
Public Works				
Engineer	42	43	47	41
Health				
MRDD	91	88	89	102
Alcohol, Drug Abuse and Mental Health	2	2	2	2
Human Services				
Jobs and Family Services	53	61	61	66
Children's Services	16	23	23	23
Child Support Enforcement Agency	17	17	19	16
Veteran Services	11	12	12	12
Conservation and Recreation				
Parks	0	1	1	0
Total Governmental Activities	400	421	435	438
Business-Type Activities				
Landfill & Solid Waste Operation	8	8	10	10
Total Business-Type Activities	8	8	10	10
Total All Employees	408	429	445	448

(1) The six years prior to 2006 are not available.

Source: Huron County Auditor's Office.

Table 16
Huron County
Principal Employers
Current Year and Nine Years Ago

Employer	2009	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,500	6.37%
MTD Products/Midwest Industries	900	3.82%
Fisher-Titus Medical Center	600	2.55%
Pepperidge Farms Inc.	550	2.34%
Huron County	475	2.02%
Mercy Hospital of Willard	450	1.91%
CSX Transportation	400	1.70%
Venture Packaging	375	1.59%
Norwalk Schools	305	1.30%
Wal-Mart	230	0.98%
Total Principal Employers	5,785	24.57%
Total Employment within the County	23,542	
Employer	2000	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,700	6.20%
MTD Products/Midwest Industries	1,100	4.01%
Norwalk Furniture	900	3.28%
Fisher-Titus Medical Center	719	2.62%
Pepperidge Farms	600	2.19%
Armstrong Air Conditioning	500	1.82%
Industrial Powder Coatings	500	1.82%
Huron County	475	1.73%
Janesville Products	450	1.64%
Mayflower Vehicle Systems	400	1.46%
Total Principal Employers	7,344	26.80%
Total Employment within the County	27,400	

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

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Table 17
Huron County
Capital Asset Statistics by Function

	2009	2008	2007	2006 (1)
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	7,589	7,589	7,589	7,589
Auditor				
Administrative office space	3,774	3,774	3,774	3,774
Treasurer				
Administrative office space	6,350	6,350	6,350	6,350
Prosecuting Attorney				
Administrative office space	2,204	2,204	2,204	2,204
Board of Elections				
Administrative office space	5,060	5,060	5,060	5,060
Voting Machines	2,529	2,529	2,529	2,529
Recorder				
Administrative office space	4,444	4,444	4,444	4,444
Buildings and Grounds				
Administrative office space	3,276	3,276	3,276	3,276
Data Processing				
Administrative office space	140	140	140	140
Judicial				
Common Pleas Court				
Number of court rooms	2	2	2	2
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	1	1	1	1
Clerk of Courts				
Administrative office space	1,950	1,950	1,950	1,950
Law Library				
Administrative office space	10,053	10,053	10,053	10,053
Public Safety				
Sheriff				
Jail capacity	340	340	340	340
Number of patrol vehicles	22	23	23	23
Probation				
Administrative office space	574	574	574	574
Disaster Services				
Number of emergency response vehicles	2	2	2	2
Public Works				
Engineer				
Centerline miles of roads	223,840	223,840	223,840	223,840
Number of bridges	1,183	1,183	1,183	1,183
Number of culverts	2,365	2,365	2,365	2,365
Number of traffic signs	4,241	4,241	4,240	4,237
Number of vehicles	52	50	51	53

(continued)

	2009	2008	2007	2006 (1)
Health				
MRDD				
Number and type of facilities	1	1	1	1
Number of busses	7	7	7	7
Human Services				
Jobs and Family Services				
Administrative office space	28,600	28,600	28,600	28,600
Number of vehicles	6	6	6	6
Children's Services				
Administrative office space	14,300	14,300	14,300	14,300
Number of vehicles	6	6	6	6
Child Support Enforcement Agency				
Administrative office space	14,300	14,300	14,300	14,300
Number of vehicles	6	6	6	6
Veteran Services				
Administrative office space	2,220	2,220	2,220	2,220
Number of vehicles	2	2	2	2

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

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

Table 18
Huron County
Operating Indicators by Function

	2009	2008	2007	2006 (1)
General Government				
Legislative & Executive				
<i>Commissioners</i>				
Number of resolutions	475	487	459	489
Number of meetings	90	95	94	95
<i>Auditor</i>				
Number of non-exempt conveyances	932	1,064	1,049	1,343
Number of exempt conveyances	975	1,040	1,209	1,089
Number of real estate transfers	5,605	3,927	4,328	4,054
Number of parcels	41,890	41,664	41,647	41,639
Number of personal property returns	0	1,760	1,880	1,848
Number of checks issued	28,427	30,624	20,171	30,973
<i>Board of Elections</i>				
Number of registered voters	36,335	37,052	34,832	35,645
Number of voters last general election	17,469	25,582	9,298	19,572
Percentage of register voters that voted	48.1%	69.7%	26.7%	54.9%
<i>Recorder</i>				
Number of deeds recorded	1,999	2,153	2,217	2,481
Number of mortgages recorded	1,915	1,960	2,868	3,482
Number of military discharges recorded	5	6	5	12
Judicial				
<i>Common Pleas Court</i>				
Number of civil cases filed	746	904	801	563
Number of criminal cases filed	227	263	248	204
Number of domestic cases filed	249	820	816	824
<i>Clerk of Courts</i>				
Number of civil cases filed	746	774	774	570
Number of criminal cases filed	227	242	335	301
<i>Domestic Relations</i>				
Number of cases filed	249	301	294	295
Number of protective orders	34	52	52	45
<i>Juvenile Court</i>				
Number of civil cases filed	264	230	241	254
Number of criminal cases filed	5	4	5	9
Number of adjudged delinquent cases filed	674	866	1,049	887
<i>Probate Court</i>				
Number of civil cases filed	736	738	782	865

(continued)

	2009	2008	2007	2006 (1)
Public Safety				
<i>Sheriff</i>				
Jail Operations:				
Average daily census	91.14	97.02	98.44	96.18
Prisoners booked	2,235	2,215	2,389	2,300
Prisoners released	2,235	2,218	2,288	2,286
Law Enforcement:				
Number of incidents	4,461	5,248	4,567	4,524
Number of citations	503	101	204	196
Number of papers served	3,888	4,099	4,001	3,948
Number of court house security	3,970	4,205	4,192	4,160
<i>Disaster Services</i>				
Number of emergency responses	10	20	36	37
<i>Coroner</i>				
Number of cases investigated	45	55	48	47
Number of autopsies performed	17	19	16	16
Public Works				
<i>Engineer</i>				
Miles of roads resurfaced	12.400	38.452	40.622	39.705
Bridged replaced/rehabilitated	11	10	9	11
Culverts replaced/improved	9	4	5	6
<i>Building Department</i>				
Number of permits received from cities, villages and townships	415	476	545	483
Health				
<i>MR/DD</i>				
Number of students enrolled:				
Early intervention program	35	60	48	45
School Age	18	17	20	20
Number employed at workshop	122	120	117	120
<i>Health</i>				
Average client count - intensive	4,760	4,426	4,093	600
Average client count - non-intensive	6,884	6,656	6,846	1,712

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

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

Table 19
Huron County
Property Value, Bank Deposits and Construction Activity
Last Ten Years

Year	Assessed Value (1)	Bank Deposits at December 31 (2)	Building Permits Issued (3)
2000	796,270,310	198,665,000	946
2001	941,063,120	207,021,000	817
2002	945,869,290	87,029,000	714
2003	951,270,940	88,818,000	672
2004	1,021,348,370	82,191,000	567
2005	1,037,002,680	74,789,000	583
2006	1,050,562,830	84,112,000	483
2007	1,078,964,300	84,168,000	462
2008	1,060,559,280	90,356,000	476
2009	1,042,804,930	101,271,000	415

(1) See Table 5

(2) Source: Federal Reserve Bank of Cleveland

(3) Source: Department of Building Inspection

Table 20
Huron County
Demographic Statistics
As of December 31, 2009

Population Year	Population
2000	59,487
2001	59,500
2002	59,624
2003	59,855
2004	60,094
2005	61,254
2006	61,457
2007	61,775
2008	61,802
2009	61,912

Source: U.S. Bureau of the Census

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2005	28,000	2,400	7.70%	5.00%	4.95%
2006	27,400	2,600	8.60%	5.05%	4.70%
2007	27,600	2,400	8.10%	5.15%	4.85%
2008	26,600	2,900	9.80%	6.50%	6.30%
2009	25,300	4,800	15.90%	10.90%	9.80%

Employment by Industrial Group

Industrial Group	Payroll totals (1) (in 000's)		
	2006	2007	2008
Construction	73,337	81,161	77,628
Manufacturing	315,487	289,248	268,227
Transportation and utilities	33,336	36,248	43,490
Wholesale and retail trade	46,647	0	42,062
Finance, insurance and real estate	16,522	16,919	19,090
Services	190,081	250,203	70,465
State and local government	88,368	86,584	89,255
Total	<u>\$763,778</u>	<u>\$760,363</u>	<u>\$610,217</u>

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

Source: Ohio Bureau of Employment Services

Table 21
Huron County
Miscellaneous Statistics
As of December 31, 2009

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

Number of political subdivisions totally or partially within the County

Municipalities:	10
Townships:	19
School Districts:	12

Higher Educational Facilities Within 25 Miles of Huron County

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

<u>Major Metropolitan Areas and Neighboring Communities</u>	<u>Miles From County Seat</u>
Norwalk	0
Monroeville	3
North Fairfield	8
Bellevue	9
Wakeman	9
Willard	13
New London	13
Greenwich	13
Plymouth	15