

# **Huron County Financial Condition**

Single Audit

January 1, 2005 through December 31, 2005

Fiscal Year Audited Under GAGAS: 2005



**BALESTRA, HARR & SCHERER, CPAs, Inc.**

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**Auditor of State  
Betty Montgomery**

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

We have reviewed the *Independent Auditor's Report* of Huron County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2005 through December 31, 2005. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY  
Auditor of State

November 22, 2006

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HURON COUNTY FINANCIAL CONDITION  
HURON COUNTY, OHIO

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**HURON COUNTY, OHIO**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Federal Expenditures
<b>General Services Administration (GSA) on Behalf of The Election Assistance Commission (EAC)</b>			
<i>Passed Through The Ohio Secretary of State:</i>			
Help America Vote Act of 2002	90.401	E05-0212-39	\$ 543,514
<b>Total General Services Administration</b>			<u>543,514</u>
<b>The Election Assistance Commission (EAC)</b>			
<i>Passed Through The Ohio Secretary of State:</i>			
Election Reform Payments	39.011	05-SOS-HAVA-39	15,794
<b>Total Election Assistance Commission</b>			<u>15,794</u>
<b>U.S. Department of Housing and Urban Development</b>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grants / State's Program	14.228	BC-04-036-1	136,700
Community Development Block Grants / State's Program	14.228	BF-05-036-1	175,000
<b>Total Community Development Block Grant / State's Program</b>			<u>311,700</u>
Home Investment Partnerships Program	14.239	BC-04-036-2	164,562
Community Development Block Grant/Small Cities Program	14.219	N/A	2,875
<b>Total U.S. Department of Housing and Urban Development</b>			<u>479,137</u>
<b>U.S. Department of Justice</b>			
<i>Passed Through the Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Program	16.580	DG-D02-7132	20,954
Crime Victim Assistance Program	16.575		
VOCA/SVAA		VAGENE161T	54,900
VOCA/SVAA		VAGENE555T	7,576
<b>Total U.S. Department of Justice</b>			<u>62,476</u>
<b>Total U.S. Department of Justice</b>			<u>83,430</u>
<b>U.S. Department of Homeland Security</b>			
<i>Passed Through Ohio Emergency Management Agency:</i>			
State Domestic Preparedness Equipment Support Program	97.004	2005-GE-T5-0001	150,581
Emergency Management Performance Program	97.042	2005-EM-T5-0001	38,009
<b>Total Emergency Management Performance Grants</b>			<u>188,590</u>
<b>Total U.S. Department of Homeland Security</b>			<u>188,590</u>
<b>U.S. Department of Education</b>			
<i>Passed Through Ohio Department of Education:</i>			
State and Local Education - Systematic Improvement Grant	84.298	C251	134
Special Education Cluster:			
Special Education - Grants to States	84.027	6BSF	33,709
Special Education - Preschool Grants	84.173	PGS1	4,143
<b>Total Special Education Cluster</b>			<u>37,852</u>
<b>Total U.S. Department of Education</b>			<u>37,986</u>

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Federal Expenditures
<b><u>U.S. Department of Labor</u></b>			
<i>Passed Through Workforce Investment Act, Area 7:</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act-Adult Program			607,789
Workforce Investment Act-Adult Administrative			19,012
Total Workforce Investment Act - Adult	17.258	N/A	626,800
Workforce Investment Act-Youth Activities			420,012
Workforce Investment Act-Youth Administrative			23,579
Total Workforce Investment Act - Youth	17.259	N/A	443,592
Workforce Investment Act-Dislocated Workers			165,805
Workforce Investment Act-Dislocated Workers Administrative			15,778
Total Workforce Investment Act - Dislocated Workers	17.260	N/A	181,583
Total WIA Cluster			1,251,975
Federal Unemployment Tax Act	17.225	N/A	60,417
Total Passed Through Workforce Investment Act, Area 7:			1,312,392
<b>Total U.S. Department of Labor</b>			1,312,392
<b><u>U.S. Department of Transportation</u></b>			
<i>Passed through Ohio Emergency Management Agency</i>			
Hazardous Material Preparedness Training and Planning	20.703	N/A	4,003
<b>Total U.S. Department of Transportation</b>			4,003
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Passed Through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Social Services Block Grant (Title XX)	93.667	N/A	52,446
Medicaid Cluster (Title XIX)	93.778	N/A	357,009
SCHIPS	93.767	N/A	2,432
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program (Title XIX) Medicaid Cluster	93.778	N/A	960,479
Social Services Block Grant (Title XX)	93.667	N/A	48,400
Community Mental Health Services Block	93.958	N/A	250,396
Prevention and Treatment of Substance Abuse Block	93.959	N/A	97,104
<b>Total U.S. Department of Health and Human Services</b>			1,768,267
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b>\$ 4,433,112</b>

N/A - Pass-through entity number was not provided

See the accompanying notes to the Schedule of Federal Awards Expenditures.

**HURON COUNTY FINANCIAL CONDITION**  
**Huron County, Ohio**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – REVOLVING LOAN FUNDS**

Huron County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant (CDBG) Program. The purpose of this program is to provide loans to low and moderate income families for building improvement at a low/fixed interest rate. As of December 31, 2005 the total amount of loans outstanding was \$263,260. No federal funds were received in 2005 for the CDBG revolving loan fund program.



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

To the Offices, Boards and  
Commissioners of Huron County  
12 East Main Street, Suite 300  
Norwalk, Ohio 44857-1545

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 29, 2006, wherein we noted the County implemented GASB Statement No. 40. 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.

**Internal Control Over Financial Reporting**

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

**Compliance and Other Matters**

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

We noted certain matters that we reported to management of the County in a separate letter dated September 29, 2006.

Report on Internal Control Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit Performed in Accordance  
with *Governmental Auditing Standards*  
Page 2

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

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

Balestra, Harr & Scherer, CPAs, Inc.

September 29, 2006

# BALESTRA, HARR & SCHERER, CPAs, INC.

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## **Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133**

Board of Commissioners  
Huron County  
12 East Main Street  
Norwalk, Ohio 44857-1545

### **Compliance**

We have audited the compliance of Huron County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2005. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.

### **Internal Control Over Compliance**

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

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2005, and have issued our report thereon dated September 29, 2006. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Balestra, Harr & Scherer, CPAs, Inc.  
September 29, 2006

**HURON COUNTY FINANCIAL CONDITION  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 SECTION .505  
FOR THE YEAR ENDED DECEMBER 31, 2005**

**1. SUMMARY OF AUDITOR'S RESULTS**

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs ' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under section .510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program – CFDA #93.778, Help America Vote Act of 2002– CFDA #90.401
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**HURON COUNTY FINANCIAL CONDITION  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 SECTION .505  
FOR THE YEAR ENDED DECEMBER 31, 2005**

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

*HURON*  
*COUNTY*  
*OHIO*

COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
FOR FISCAL YEAR ENDING  
DECEMBER 31, 2005

PREPARED BY:  
JOHN ELMINGER, HURON COUNTY AUDITOR



**HURON COUNTY, OHIO**

**COMPREHENSIVE**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

John A. Elmlinger,  
Huron County Auditor

Prepared by the Huron County Auditor's Office

Ann Winters  
Account Clerk

Dennis Stieber  
Account Clerk

Elizabeth Osborn  
Account Clerk



**HURON COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR FISCAL YEAR ENDING DECEMBER 31, 2005**

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September 29, 2006

To the Citizens of Huron County  
And to the Board of County Commissioners:

As Auditor of Huron County, I am pleased to present to you the Comprehensive Annual Financial Report (CAFR) for Huron County for the fiscal year ended December 31, 2005.

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

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

The CAFR is presented in three sections: the Introductory Section, the Financial Section and the Statistical Section. The Introductory Section includes a title page, a table of contents, this transmittal letter, an organizational chart, a list of elected officials and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded for the 2004 Huron County CAFR. The Financial Section includes our independent auditors, Balestra, Harr & Scherer, CPAs Inc., report of independent auditors, Management's Discussion and Analysis, the basic financial statements and relevant supplemental financial statements and schedules for 2005.

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

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

### **The County**

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

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

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

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

### **Reporting Entity and Services**

In conformity with Governmental Accounting Standards Board Statement No. 14, all governmental departments, agencies, institutions, commissions, public authorities and other governmental organizations, for which the County has significant financial accountability are included in this CAFR for financial reporting purposes. Financial accountability is determined by the County's ability to appoint a voting majority of the Board or financial inter-dependence. The County provides its citizens with a wide range of services that include human and social services, health assistance, community related services, civil and criminal justice systems, road and bridge maintenance and other general and administrative support services. A further discussion of the reporting entity and its services may be found in Note A of the Notes to The Basic Financial Statements.

## **Economic Condition and Outlook**

Huron County is located sixty miles west of Cleveland, Ohio and 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 \$80 million for the Huron County economy. Huron County is one of the top Ohio counties in terms of total farm income.

During 2005, Fisher-Titus Medical Center completed construction of the first phase of a \$40 million expansion to its Norwalk facility. Construction of the second phase began late in 2005. The projects together will create more efficient and technologically advanced facilities to meet the future health care needs of the Norwalk area.

In July of 2005, Pepperidge Farms Inc. opened its new 114,000 square foot warehouse and its new 55,000 square foot flexible packing center at its Willard facility. The expansions will help retain over 600 full time employees in the City.

R.R. Donnelley, Inc. another major county employer, added more than \$13 million in new equipment to its Willard plant during 2005. Midwest Industries completed an expansion to its Willard facility during 2005. Midwest employs approximately 900 people at its facility.

These expansions are evidence that the local economy is growing and showing signs of improvement.

## **Major County Initiatives**

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

In 2005, the County provided its financial support to the Huron County Development Council in order to allow the Council to continue employing a fulltime director through the Cooperative Extension Program associated with the Ohio State University.

During 2005, Huron County continued progress on the creation of a state-of-the-art mapping and analysis system known as a Geographic Information System (GIS). The Huron County GIS will

be an integrated system that allows all maps and geographic related information about Huron County to be viewed and analyzed by government decision makers, as well as the general public. In July of 2005, Huron County successfully implemented GIS mapping data with emergency 9-1-1 software in order to allow Public Safety Answering Points (PSAP) the ability to locate 9-1-1 calls that originate from cellular phones within Huron County. With the ability to view the locations of disaster calls to 9-1-1 on precise digital maps at their consoles, PSAP dispatchers experience greater efficiency and confidence in sending responding units to the correct location.

The Board of Elections installed a new electronic touch screen voting system that was first used at the November, 2005 election. A significant portion of the cost to pay for the system came from federal funds.

During 2005, the County Commissioners, working closely with other Huron County political subdivisions, undertook the creation of a new Comprehensive Plan for Huron County. When completed, the Comprehensive Plan will be a valuable planning tool for county officials and leaders.

The County Commissioners during 2005 began evaluating future renovation plans for the old county jail as well as the 16,000 square foot former Outdoorsman building purchased by the County in 2004.

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

### **Accounting System**

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

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

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

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

### **Cash Management**

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

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

Certain deposits are collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name. The pooled securities so pledged must have a current market value at least equal to 105% of all public monies on deposit with the depository including the amount covered by federal insurance.

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

### **Investment Highlights**

<b>Investments and Earnings</b>	<b><u>2005</u></b>	<b><u>2004</u></b>
Total investments and		
Deposits at year-end	\$17,846,470	\$17,210,704
Interest revenue	594,846	358,846

**Budgetary Controls** In accordance with Ohio law, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of Commissioners. Activities of all funds are included in the annual appropriated budget. The level of budgetary



control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by object within each department. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts outstanding at year-end carry forward to the subsequent fiscal year as authority for expenditure. A further discussion of the budgetary accounting system and its controls may be found in Note B of the Notes to the Basic Financial Statements.

### **Risk Management**

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

The County per Ohio law pays all elected officials bonds.

### **Independent Audit**

Included in the report on pages 15 and 16 is an unqualified report of independent auditors rendered by Balestra, Harr & Scherer, CPAs, Inc. with respect to the basic financial statements of the County as of and for the year ended December 31, 2005. As part of the annual preparation of a CAFR, the County subjects the basic financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal control of financial and operational systems.

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Huron County, Ohio for its CAFR for the fiscal year ended December 31, 2004. 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 2005 CAFR for Huron County represents the sixteenth 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, Ann Winters, Dennis Stieber and to Lynn Chapin of the Data Processing Department for their dedication in preparing this CAFR. They have made a significant contribution to improving the quality and professionalism of fiscal services in Huron County government.

Sincerely,

A handwritten signature in black ink, reading "John Elmlinger". The signature is written in a cursive style with a large initial "J" and a long, sweeping underline.

JOHN ELMLINGER  
Huron County Auditor

**HURON COUNTY, OHIO  
LIST OF ELECTED OFFICIALS  
DECEMBER 31, 2005**

Auditor.....John A. Elmlinger

Clerk of Courts.....Susan Hazel

Commissioner.....Michael Adelman

Commissioner.....Ralph Fegley

Commissioner.....Gary Bauer

Coroner.....Dr. Jeffery Harwood

Court of Common Pleas-General.....Earl R. McGimpsey

Court of Common Pleas-Probate & Juvenile.....Timothy Cardwell

Engineer.....Joseph Kovach

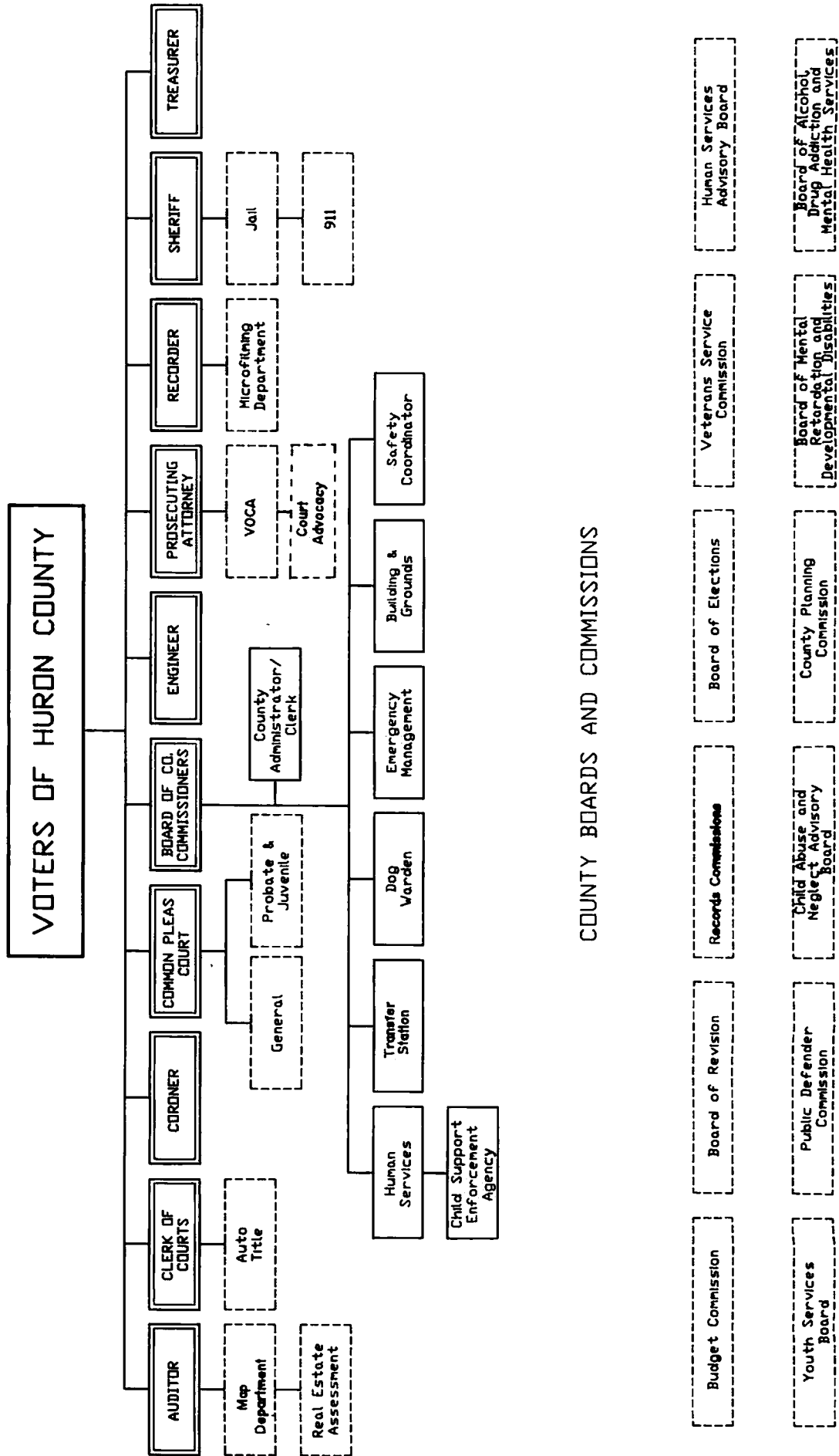
Prosecuting Attorney.....Russell V. Leffler

Recorder.....Karen Fries

Sheriff.....Richard Sutherland

Treasurer.....Roland Tkach

# HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



# 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, 2004

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.



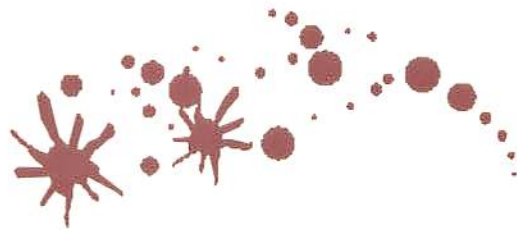
*Carla E. Perry*

President

*Jeffrey R. Emer*

Executive Director

*FINANCIAL*  
*SECTION*



# BALESTRA, HARR & SCHERER

CERTIFIED PUBLIC ACCOUNTANTS

528 S. WEST STREET P.O. BOX 687

PIKETON, OHIO 45661

TELEPHONE: (740) 289-4131 FACSIMILE: (740) 289-3639  
www.bhscpas.com

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

## Independent Auditor's Report

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Huron County (the County), as of and for the year ended December 31, 2005, 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 obtain reasonable assurance about whether the basic 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

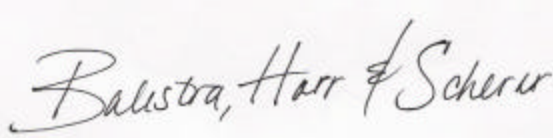
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2005, and the respective changes in financial position and cash flows where applicable thereof, and the respective budgetary comparison for the general fund and major special revenue funds 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 29, 2006, on our consideration of the County's internal control over financial reporting and on 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.

The Management's Discussion and Analysis listed in the table of contents is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

As described in Note N to the basic financial statements, the District implemented Governmental Accounting Standards Board Statement Number 40, *Deposit and Investment Risk Disclosures – An amendment of GASB Statement No. 3*.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory and statistical sections, combining and individual fund statements and schedules listed in the table of contents provide additional information and are not a required part of the basic financial statements. We subjected the combining and individual fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory and statistical sections 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 dark ink on a light-colored background.

Balestra, Harr & Scherer, CPAs, Inc.

September 29, 2006



**HURON COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2005**

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, 2005. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

**Financial Highlights**

Key financial highlights for 2005 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2005 by \$41,496,001 (net assets).
- The County's total net assets increased by \$1,613,154, which is approximately 4.0% of the net assets at the beginning of the year 2005.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$13,827,835, an increase of \$2,136,121 from the prior year. Of this amount, \$12,633,216 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the general fund was \$3,354,346, which represents a 11.6% increase over the prior year, and represents 26.6% of total general fund expenditures.

**Overview of the Financial Statements**

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

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

## County-Wide Financial Statements

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

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

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

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

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

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

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

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

## Fund Financial Statements

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

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

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

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

The County maintains 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 30 to 38 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 internal service funds to account for its self-insurance program. Because this service predominantly benefits governmental rather than business-type functions, it has been included with governmental activities in the County-wide financial statements. The proprietary fund financial statements can be found on pages 39 to 42 of this report.

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

*Notes to the Basic Financial Statements:* The notes provide additional information that is essential to a full understanding of the data provided in the County-wide and fund financial statements. The notes to the basic financial statements can be found on pages 44-73 of this report.

*Other Information:* In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 74-170 of this report.

## County-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities by \$41,496,001 (\$42,131,992 in governmental activities and \$(635,991) in business type activities) as of December 31, 2005. By far, the largest portion of the County net assets (73%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt used to acquire those capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (25.3%) represents resources that are subject to restrictions on how they can be used.

	<b>Governmental Activities</b>	<b>Net Assets Business- Type Activities</b>	<b>Total</b>	<b>Governmental Activities*</b>	<b>Net Assets Business- Type Activities*</b>	<b>Total</b>
<b>Assets</b>	<b><u>2005</u></b>	<b><u>2005</u></b>	<b><u>2005</u></b>	<b><u>2004</u></b>	<b><u>2004</u></b>	<b><u>2004</u></b>
Current and other assets	\$23,694,693	\$ 731,490	\$24,426,183	\$24,204,709	\$ 832,547	\$25,037,256
Capital assets, net	<u>35,900,520</u>	<u>2,939,239</u>	<u>38,839,759</u>	<u>36,358,442</u>	<u>3,069,769</u>	<u>39,428,211</u>
Total Assets	<u>59,595,213</u>	<u>3,670,729</u>	<u>63,265,942</u>	<u>60,563,151</u>	<u>3,902,316</u>	<u>64,465,467</u>
<b>Liabilities</b>						
Current and other liabilities	7,959,085	179,980	8,139,065	11,771,734	331,390	12,103,124
Long-term liabilities due within one year	845,000	299,572	1,144,572	800,000	282,847	1,082,847
Long-term liabilities due in more than one year	<u>8,659,136</u>	<u>3,827,168</u>	<u>12,486,304</u>	<u>7,424,694</u>	<u>3,971,955</u>	<u>11,396,649</u>
Total liabilities	<u>17,463,221</u>	<u>4,306,720</u>	<u>21,769,941</u>	<u>19,996,428</u>	<u>4,586,192</u>	<u>24,582,620</u>
<b>Net Assets</b>						
Invested in capital assets, net of debt	28,383,472	1,775,965	30,159,437	28,205,073	1,645,041	29,850,114
Restricted	10,498,921	0	10,498,921	495,942	0	495,942
Unrestricted	<u>3,249,599</u>	<u>(2,411,956)</u>	<u>837,643</u>	<u>11,865,708</u>	<u>(2,328,917)</u>	<u>9,536,791</u>
Total Net Assets	<u>\$42,131,992</u>	<u>\$ (635,991)</u>	<u>\$41,496,001</u>	<u>\$40,566,723</u>	<u>\$( 683,876)</u>	<u>\$39,882,847</u>

\* As Restated

Table 2 (on following page) provides a summary of the changes in net assets for the year ended December 31, 2005. The County financial position increased for governmental activities and increased for business-type activities.

### **Governmental Activities**

Human Services accounted for \$13,695,503 of the \$41,646,488 total expenses for governmental activities or 32.9% of total expenses. The next largest programs are health and public works, accounting for \$7,925,635 and \$5,884,142 respectively, which represents 19% and 14.1% respectively of total governmental expenses.

Tax revenue accounts for \$13,206,704 of the \$43,389,419 total revenue for governmental activity, or 30.4% of total revenue. Operating grants was the largest program revenue accounting for \$22,120,650, or 51.0% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving \$7,126,771 and Motor Vehicle and Gas Tax, receiving \$3,931,334.

The County's direct charges to users of governmental services made up \$4,049,170 or 9.3% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity and licenses and permits.

### **Business-type Activities**

The net assets for the business-type activities for the County increased by \$47,885 during the year 2005. The major revenue source was charges for services of \$2,181,682.

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

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

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

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$3,354,346, while total fund balance reached \$3,559,378. This is an increase of 11.6% and 12.1%, respectively. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 26.6 percent to total general fund expenditures, while total fund balance represents 28.3 percent of that same amount.

<b>Table 2</b>						
	<b>Governmental Activities</b>	<b>Changes in Net Assets Business- Type Activities</b>	<b>Total</b>	<b>Governmental Activities</b>	<b>Changes in Net Assets Business- Type Activities</b>	<b>Total</b>
<b>Revenues</b>	<b><u>2005</u></b>	<b><u>2005</u></b>	<b><u>2005</u></b>	<b><u>2004</u></b>	<b><u>2004</u></b>	<b><u>2004</u></b>
<b>Program Revenues:</b>						
Charges for services	\$4,049,170	\$2,181,682	\$ 6,230,852	\$2,843,462	\$2,170,050	\$5,013,512
Operating grants and contributions	22,120,650	0	22,120,650	21,253,063	173,731	21,426,794
Capital Grants and Contributions	54,128	0	54,128	0	0	0
<b>General Revenues:</b>						
Taxes	13,206,704	0	13,206,704	12,822,318	0	12,822,318
Investment income	594,846	0	594,846	358,846	0	358,846
Other	<u>3,363,921</u>	<u>114,833</u>	<u>3,478,754</u>	<u>1,863,542</u>	<u>0</u>	<u>1,863,542</u>
<i>Total Revenues</i>	<u>43,389,419</u>	<u>2,296,515</u>	<u>45,685,934</u>	<u>39,141,231</u>	<u>2,343,781</u>	<u>41,485,012</u>
<b>Program Expenses</b>						
<b>General Government:</b>						
Legislative and executive	5,644,351	0	5,644,351	6,081,498	0	6,081,498
Judicial system	1,844,125	0	1,844,125	1,932,750	0	1,932,750
Public safety	5,877,178	0	5,877,178	6,035,452	0	6,035,452
Public works	5,884,142	0	5,884,142	7,771,191	0	7,771,191
Health	7,925,635	0	7,925,635	7,243,342	0	7,243,342
Human services	13,695,503	0	13,695,503	11,358,093	0	11,358,093
Conservation and recreation	49,020	0	49,020	58,623	0	58,623
Miscellaneous	367,864	0	367,864	346,316	0	346,316
Interest and fiscal charges	358,670	0	358,670	422,023	0	422,023
Landfill	<u>0</u>	<u>2,426,292</u>	<u>2,426,292</u>	<u>0</u>	<u>2,239,922</u>	<u>2,239,922</u>
<i>Total Expenses</i>	<u>41,646,488</u>	<u>2,426,292</u>	<u>44,072,780</u>	<u>41,249,288</u>	<u>2,239,922</u>	<u>43,489,210</u>
Increase in Net Assets before Transfers	1,742,931	(129,777)	1,613,154	(2,108,057)	103,859	(2,004,198)
Transfers	<u>(177,662)</u>	<u>177,662</u>	<u>0</u>	<u>(200,000)</u>	<u>200,000</u>	<u>0</u>
Increase in Net Assets	1,565,269	47,885	1,613,154	(2,308,057)	303,859	(2,004,198)
Net Assets - beginning	<u>40,566,723</u>	<u>(683,876)</u>	<u>39,882,847</u>	<u>42,874,780</u>	<u>(987,735)</u>	<u>41,887,045</u>
Net Assets - ending	<u>\$42,131,992</u>	<u>\$(635,991)</u>	<u>\$41,496,001</u>	<u>\$40,566,723</u>	<u>\$( 683,876)</u>	<u>\$39,882,847</u>

The fund balance of the County's general fund increased by \$383,108 during the current fiscal year. Key factors in this change are as follows:

- An increase in tax revenue of approximately \$1,131,600 which was partially offset by a decrease in miscellaneous earnings of approximately \$483,000 and an increase in expenditures of approximately \$18,000.

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

The fund balance of the Board of Mental Retardation decreased \$1,923 to \$815,955. The decrease is due primarily to an increase in expenditures for health of approximately \$344,000 which were partially offset by increases in tax and intergovernmental revenues.

The fund balance of Job and Family Services decreased \$621,323 to \$150,506. The decrease is due to an increase in social programs of over \$1,400,000.

The fund balance of Motor Vehicle and Gas Tax decreased \$533,472 to \$2,002,230. The decrease is due to extensive road and bridge expenses.

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

Unrestricted net assets of the Landfill Fund at the end of the year amounted to (\$635,991). Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

### **General Fund Budgetary Highlights**

There were only minor changes between the original and the final budgets for both revenues and expenditures. The differences between the final budget and the actual for revenues were primarily due to increases in taxes beyond the final estimate. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive and human services.

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

**Capital assets.** The County's investment in capital assets for its governmental and business type activities as of December 31, 2005 amounts to \$38,839,759 (net of accumulated depreciation). This investment in capital asset includes land, building structures and improvements, furniture, fixtures equipment and infrastructure. The total decrease in the County's investment in capital assets for the current fiscal year was 1.5% (a 1.3% decrease for governmental activities and a 4.3% decrease for business-type activities).

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

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

**Long-term debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$8,630,268, which is backed by the full faith and credit of the government. The county also had a new note payable outstanding of \$360,000.

The County's total debt decreased slightly during the current fiscal year. This was partially due to required debt service payments offset by the note payable of \$360,000. As more fully described in Note G, the County advance refunded \$2,990,000 in 1996 Jail Facility General Obligation Bonds through the issuance of \$3,125,000 in Correctional Facility Refunding Bonds.

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

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

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

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

The unemployment rate for the County is currently 7.7 percent, which is consistent with the rate a year ago. The state average unemployment rate was five percent and the national average was 4.95 percent.

Inflationary trends in the region compare favorably to nation indices.

These factors were considered in preparing the County's budget for the 2006 fiscal year.

### **Request for Information**

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

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



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**HURON COUNTY, OHIO**  
**STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2005**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Equity in Pooled cash and cash equivalents	\$ 13,067,843	\$ 456,637	\$ 13,524,480
Receivables (net of allowance for uncollectibles)			
Taxes	6,179,751	-	6,179,751
Accounts	124,688	268,829	393,517
Special assessments	128,119	-	128,119
Accrued interest	45,774	-	45,774
Loans	263,260	-	263,260
Due from other governments	3,449,983	-	3,449,983
Prepaid expenses	109,066	-	109,066
Inventory: materials and supplies	244,994	6,024	251,018
Unamortized bond issuance costs	81,215	-	81,215
Capital assets not being depreciated	1,213,483	307,678	1,521,161
Capital assets being depreciated (net of accumulated depreciation)	34,687,037	2,631,561	37,318,598
<i>Total assets</i>	59,595,213	3,670,729	63,265,942
 <b>Liabilities:</b>			
Accounts Payable	1,901,158	118,537	2,019,695
Accrued wages and benefits	491,734	56,077	547,811
Due to other governments	300,586	-	300,586
Claims payable	694,637	-	694,637
Accrued interest payable	40,366	5,366	45,732
Unearned revenue	4,530,604	-	4,530,604
Long-term liabilities			
Due within one year	845,000	299,572	1,144,572
Due in more than one year	8,659,136	3,827,168	12,486,304
<i>Total liabilities</i>	17,463,221	4,306,720	21,769,941
 <b>Net Assets:</b>			
Invested in capital assets, net of related debt	28,383,472	1,775,965	30,159,437
Restricted for:			
Board of Mental Retardation	821,602	-	821,602
Job & Family Services	145,634	-	145,634
Motor Vehicle & Gas Tax	2,231,491	-	2,231,491
Other	6,731,944	-	6,731,944
Debt service	41,584	-	41,584
Capital projects	526,666	-	526,666
Unrestricted (deficit)	3,249,599	(2,411,956)	837,643
<i>Total net assets</i>	\$ 42,131,992	\$ (635,991)	\$ 41,496,001

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

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**HURON COUNTY, OHIO**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2005**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary Government:</b>				
Governmental activities:				
General government -				
Legislative and executive	\$ 5,644,351	\$ 1,155,064	\$ 683,111	\$ -
Judicial	1,844,125	202,289	27,889	-
Public safety	5,877,178	794,074	1,119,174	-
Public works	5,884,142	165,469	4,354,917	-
Health	7,925,635	253,009	5,288,191	54,128
Human services	13,695,503	1,409,410	10,540,748	-
Conservation and recreation	49,020	8,836	33,853	-
Miscellaneous	367,864	61,019	72,767	-
Interest and fiscal charges	358,670	-	-	-
Total governmental activities	<u>41,646,488</u>	<u>4,049,170</u>	<u>22,120,650</u>	<u>54,128</u>
Business-type activities:				
Landfill	2,426,292	2,181,682	-	-
Total business-type activities	<u>2,426,292</u>	<u>2,181,682</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 44,072,780</u>	<u>\$ 6,230,852</u>	<u>\$ 22,120,650</u>	<u>\$ 54,128</u>

General Revenues and Transfers:

General Revenues:

Property Taxes Levied For:

  General Purposes

  Board of Mental Retardation

  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) - beginning as restated (See Note O)

Net assets (deficit) - ending

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

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

<b>Primary Government</b>		
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
\$ (3,806,176)	\$ -	\$ (3,806,176)
(1,613,947)	-	(1,613,947)
(3,963,930)	-	(3,963,930)
(1,363,756)	-	(1,363,756)
(2,330,307)	-	(2,330,307)
(1,745,345)	-	(1,745,345)
(6,331)	-	(6,331)
(234,078)	-	(234,078)
(358,670)	-	(358,670)
(15,422,540)	-	(15,422,540)
-	(244,610)	(244,610)
-	(244,610)	(244,610)
(15,422,540)	(244,610)	(15,667,150)
2,315,509	-	2,315,509
2,529,143	-	2,529,143
182,513	-	182,513
470,429	-	470,429
7,709,110	-	7,709,110
1,476,456	-	1,476,456
594,846	-	594,846
1,887,465	114,833	2,002,298
(177,662)	177,662	-
16,987,809	292,495	17,280,304
1,565,269	47,885	1,613,154
40,566,723	(683,876)	39,882,847
\$ 42,131,992	\$ (635,991)	\$ 41,496,001

**HURON COUNTY, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2005**

GOVERNMENTAL FUND TYPES

	General Fund	Board of Mental Retardation	Job & Family Services	Motor Vehicle & Gas Tax	Nonmajor Governmental	Total Governmental Funds
<b>ASSETS</b>						
Equity in Pooled cash and cash equivalents	\$ 2,452,392	\$ 922,312	\$ 575,409	\$ 1,285,492	\$ 7,432,693	\$ 12,668,298
Receivables (net of allowances for uncollectibles)						
Taxes	2,918,079	2,439,015	-	-	822,657	6,179,751
Accounts	45,884	-	-	4,281	74,523	124,688
Special assessments	-	-	-	-	128,119	128,119
Accrued interest receivable	44,135	-	-	-	1,060	45,195
Loans	-	-	-	-	263,260	263,260
Due from other governments	564,360	41,311	581,251	2,075,000	188,061	3,449,983
Prepayments	109,066	-	-	-	-	109,066
Materials and supplies inventory	1,055	-	-	242,673	1,266	244,994
	<u>6,134,971</u>	<u>3,402,638</u>	<u>1,156,660</u>	<u>3,607,446</u>	<u>8,911,639</u>	<u>23,213,354</u>
Total assets	<u>\$ 6,134,971</u>	<u>\$ 3,402,638</u>	<u>\$ 1,156,660</u>	<u>\$ 3,607,446</u>	<u>\$ 8,911,639</u>	<u>\$ 23,213,354</u>

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

**HURON COUNTY, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2005**

GOVERNMENTAL FUND TYPES

	General Fund	Board of Mental Retardation	Job & Family Services	Motor Vehicle & Gas Tax	Nonmajor Governmental	Total Governmental Funds
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 299,051	\$ 43,173	\$ 862,839	\$ 85,827	\$ 610,268	\$ 1,901,158
Due to other governments	134,881	42,368	60,385	40,519	22,433	300,586
Accrued wages and benefits	190,158	62,127	82,930	115,047	41,472	491,734
Deferred revenue	1,951,503	2,439,015	-	1,363,823	937,700	6,692,041
<b>Total liabilities</b>	<b>2,575,593</b>	<b>2,586,683</b>	<b>1,006,154</b>	<b>1,605,216</b>	<b>1,611,873</b>	<b>9,385,519</b>
<b>FUND BALANCES</b>						
<b>Fund Balances:</b>						
<b>Reserved-</b>						
Reserved for encumbrances	94,911	30,477	-	335,598	116,313	577,299
Reserved for loans	-	-	-	-	263,260	263,260
Reserved for prepayments	109,066	-	-	-	-	109,066
Reserved for inventory	1,055	-	-	242,673	1,266	244,994
<b>Unreserved-</b>						
General fund	3,354,346	-	-	-	-	3,354,346
Special revenue funds	-	785,478	150,506	1,423,959	6,350,677	8,710,620
Debt service fund	-	-	-	-	41,584	41,584
Capital project funds	-	-	-	-	526,666	526,666
<b>Total fund balances</b>	<b>3,559,378</b>	<b>815,955</b>	<b>150,506</b>	<b>2,002,230</b>	<b>7,299,766</b>	<b>13,827,835</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,134,971</b>	<b>\$ 3,402,638</b>	<b>\$ 1,156,660</b>	<b>\$ 3,607,446</b>	<b>\$ 8,911,639</b>	<b>\$ 23,213,354</b>

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

**HURON COUNTY, OHIO**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO**  
**NET ASSETS OF GOVERNMENTAL ACTIVITIES**  
**DECEMBER 31, 2005**

<b>Total Governmental Fund Balances</b>		\$ 13,827,835
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		35,900,520
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	224,398	
Intergovernmental	1,937,039	
Unamortized Issuance Costs	81,215	
Total		2,242,652
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.		(294,513)
Long-Term Liabilities, including bonds, long term notes, capital lease obligations, long-term portion of compensated absences are not due and payable in the current period and are not reported in the funds.		
Bond Anticipation Note Payable	(360,000)	
Accrued Interest Payable	(40,366)	
Jail Facility Bonds Payable	(440,833)	
Human Services Building Bonds Payable	(1,875,000)	
Compensated Absences	(1,627,088)	
Correctional Facility Refunding Bonds Payable	(2,851,215)	
Various Purpose Improvement Bonds Payable	(2,350,000)	
Total		(9,544,502)
<b>Net Assets of Governmental Activities</b>		<b>\$ 42,131,992</b>

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



**HURON COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2005**

	General Fund	Board of Mental Retardation	Job & Family Services	Motor Vehicle & Gas Tax	Nonmajor Governmental	Totals Governmental Funds
<b>Revenues:</b>						
Taxes	\$ 10,017,589	\$ 2,519,101	\$ -	\$ -	\$ 649,929	\$ 13,186,619
Charges for services	1,155,662	-	892,907	59,513	1,493,878	3,601,960
Licenses and permits	3,561	-	-	-	-	3,561
Special assessments	-	-	-	-	93,452	93,452
Fines and forfeitures	285,719	-	-	52,943	11,535	350,197
Intergovernmental revenue	1,327,717	1,227,600	7,126,771	3,931,334	10,093,532	23,706,954
Investment earnings	527,974	-	-	39,314	21,541	588,829
Miscellaneous revenue	422,806	130,168	299,570	323,921	541,000	1,717,465
<b>Total revenues</b>	<b>13,741,028</b>	<b>3,876,869</b>	<b>8,319,248</b>	<b>4,407,025</b>	<b>12,904,867</b>	<b>43,249,037</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government-</b>						
Legislative and executive	4,799,101	-	-	-	1,148,789	5,947,890
Judicial	1,814,729	-	-	-	-	1,814,729
Public safety	4,536,981	-	-	-	1,014,261	5,551,242
Public works	-	-	-	4,940,497	477,053	5,417,550
Health	52,358	3,708,792	-	-	3,963,754	7,724,904
Human services	1,035,827	-	8,599,384	-	3,378,769	13,013,980
Conservation and recreation	-	-	-	-	38,523	38,523
Miscellaneous	329,341	-	-	-	49,020	378,361
Capital outlay	26,081	-	-	-	274,829	300,910
<b>Debt service:</b>						
Principal retirement	-	-	-	-	800,000	800,000
Interest and fiscal charges	-	-	-	-	307,165	307,165
Bond issuance costs	-	-	-	-	81,215	81,215
<b>Total expenditures</b>	<b>12,594,418</b>	<b>3,708,792</b>	<b>8,599,384</b>	<b>4,940,497</b>	<b>11,533,378</b>	<b>41,376,469</b>
<b>Excess of revenues over (under) expenditures</b>	<b>1,146,610</b>	<b>168,077</b>	<b>(280,136)</b>	<b>(533,472)</b>	<b>1,371,489</b>	<b>1,872,568</b>
<b>Other financing sources (uses):</b>						
Payment to refunding bond escrow agent	-	-	-	-	(3,043,785)	(3,043,785)
Proceeds of refunding bonds	-	-	-	-	3,125,000	3,125,000
Proceeds of long term notes	-	-	-	-	360,000	360,000
Transfers in	120,443	-	-	-	1,317,470	1,437,913
Transfers out	(883,945)	(170,000)	(341,187)	-	(220,443)	(1,615,575)
<b>Total other financing sources (uses)</b>	<b>(763,502)</b>	<b>(170,000)</b>	<b>(341,187)</b>	<b>-</b>	<b>1,538,242</b>	<b>263,553</b>
<b>Net change in fund balance</b>	<b>383,108</b>	<b>(1,923)</b>	<b>(621,323)</b>	<b>(533,472)</b>	<b>2,909,731</b>	<b>2,136,121</b>
<b>Fund balance January 1</b>	<b>3,176,270</b>	<b>817,878</b>	<b>771,829</b>	<b>2,535,702</b>	<b>4,390,035</b>	<b>11,691,714</b>
<b>Fund balance, December 31</b>	<b>\$ 3,559,378</b>	<b>\$ 815,955</b>	<b>\$ 150,506</b>	<b>\$ 2,002,230</b>	<b>\$ 7,299,766</b>	<b>\$ 13,827,835</b>

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

**HURON COUNTY, OHIO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

**Net Change in Fund Balances - Total Governmental Funds** \$ 2,136,121

**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 outlays in the current period.

Capital Asset Additions	1,746,263	
Current Year Depreciation	(2,056,837)	
Total		(310,574)

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 fixed assets.

Loss on Disposal of Capital Assets	(147,348)	
Total		(147,348)

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

Taxes	20,085	
Intergovernmental	(396,907)	
Total		(376,822)

Proceeds from the sale of bonds and long term notes in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities.

(3,485,000)

Repayment of bond and long term note principal are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net assets and does not result in an expense in the statement of activities.

3,843,785

Unamortized bond issue costs in the year of issuance are recorded as an expenditure in the governmental funds, but the expenditure is recorded as an asset in the statement of net assets and does not result in an expense in the statement of activities.

81,215

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

(96,882)

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.

Accreted Debt	(11,139)	
Increase in Compensated Absences	(27,721)	
Increase in Interest Payable	(40,366)	
Total		(79,226)

**Net Change in Net Assets of Governmental Activities** \$ 1,565,269

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

**HURON COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes	\$ 9,103,500	\$ 9,103,500	\$ 9,989,394	\$ 885,894
Charges for services	1,028,500	1,028,500	1,167,504	139,004
Licenses and permits	4,000	4,000	3,561	(439)
Fines and forfeitures	228,000	228,000	278,272	50,272
Intergovernmental revenue	1,149,500	1,149,500	1,233,811	84,311
Investment earnings	300,000	300,000	487,590	187,590
Miscellaneous revenue	331,950	385,569	420,096	34,527
Total revenues	12,145,450	12,199,069	13,580,228	1,381,159
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General government-</b>				
Legislative and executive	4,880,312	4,900,050	4,686,480	213,570
Judicial	1,907,039	1,981,146	1,909,175	71,971
Public safety	4,441,760	4,682,318	4,611,893	70,425
Health	129,002	129,002	76,884	52,118
Human services	1,363,561	1,363,561	1,031,568	331,993
Miscellaneous	325,958	325,958	325,958	-
Capital outlay	26,167	26,167	26,081	86
Total expenditures	13,073,799	13,408,202	12,668,039	740,163
Excess of revenues over (under) expenditures	(928,349)	(1,209,133)	912,189	2,121,322
<b>Other financing sources (uses):</b>				
Operating transfers in	-	210,443	210,443	-
Operating transfers (out)	(999,500)	(1,071,750)	(958,945)	112,805
Excess of revenues and other financing sources over (under) expenditures and other uses	(1,927,849)	(2,070,440)	163,687	2,234,127
Fund balance, January 1	1,865,820	1,865,820	1,865,820	-
Prior year encumbrances appropriated	212,467	212,467	212,467	-
Fund balance, December 31	\$ 150,438	\$ 7,847	\$ 2,241,974	\$ 2,234,127

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

**HURON COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**BOARD OF MENTAL RETARDATION SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ 2,650,000	\$ 2,650,000	\$ 2,519,101	\$ (130,899)
Intergovernmental revenue	1,235,000	1,235,000	1,187,621	(47,379)
Miscellaneous revenue	120,000	120,000	98,134	(21,866)
Total revenues	<u>4,005,000</u>	<u>4,005,000</u>	<u>3,804,856</u>	<u>(200,144)</u>
Expenditures:				
Current:				
Personal services	3,155,000	2,940,000	2,847,507	92,493
Materials and supplies	81,471	153,471	149,345	4,126
Charges and services	681,469	686,469	670,767	15,702
Capital purchases	103,000	103,000	49,659	53,341
Total expenditures	<u>4,020,940</u>	<u>3,882,940</u>	<u>3,717,278</u>	<u>165,662</u>
Excess (deficiency) of revenues over (under) expenditures	(15,940)	122,060	87,578	(34,482)
Other financing sources (uses):				
Transfers in	5,000	5,000	-	(5,000)
Transfers out	(220,000)	(270,000)	(170,000)	100,000
Total other financing sources (uses)	<u>(215,000)</u>	<u>(265,000)</u>	<u>(170,000)</u>	<u>95,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(230,940)	(142,940)	(82,422)	60,518
Fund balance, January 1	850,524	850,524	850,524	-
Prior year encumbrances appropriated	92,940	92,940	92,940	-
Fund balance, December 31	<u>\$ 712,524</u>	<u>\$ 800,524</u>	<u>\$ 861,042</u>	<u>\$ 60,518</u>

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

**HURON COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**JOB & FAMILY SERVICES SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental revenue	\$ 7,152,000	\$ 7,152,000	\$ 6,655,139	\$ (496,861)
Charges for services	460,693	460,693	892,907	432,214
Miscellaneous revenue	154,846	154,846	300,121	145,275
Total revenues	<u>7,767,539</u>	<u>7,767,539</u>	<u>7,848,167</u>	<u>80,628</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	3,968,500	3,833,500	3,792,654	40,846
Materials and supplies	126,250	96,250	88,131	8,119
Charges and services	4,576,099	4,621,099	4,543,290	77,809
Capital purchases	87,000	207,000	201,677	5,323
Total expenditures	<u>8,757,849</u>	<u>8,757,849</u>	<u>8,625,752</u>	<u>132,097</u>
Excess (deficiency) of revenues over (under) expenditures	(990,310)	(990,310)	(777,585)	212,725
Fund balance, January 1	740,721	740,721	740,721	-
Prior year encumbrances appropriated	249,589	249,589	249,589	-
Fund balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 212,725</u>	<u>\$ 212,725</u>

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

**HURON COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**MOTOR VEHICLE AND GAS TAX SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes	\$172,000	\$172,000	\$151,796	(\$20,204)
Charges for services	50,000	50,000	59,513	9,513
Fines and forfeitures	42,000	42,000	51,246	9,246
Intergovernmental revenue	4,105,000	4,105,000	3,986,735	(118,265)
Investment earnings	35,000	35,000	39,314	4,314
Miscellaneous revenue	363,000	363,000	323,921	(39,079)
Total revenues	4,767,000	4,767,000	4,612,525	(154,475)
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	2,526,400	2,526,700	2,260,539	266,161
Materials and supplies	788,193	788,193	738,499	49,694
Charges and services	2,201,070	2,201,070	2,024,919	176,151
Capital purchases	547,818	547,818	533,176	14,642
Total expenditures	6,063,481	6,063,781	5,557,133	506,648
Excess (deficiency) of revenues over (under) expenditures	(1,296,481)	(1,296,781)	(944,608)	352,173
Fund balance, January 1	1,272,025	1,272,025	1,272,025	0
Prior year encumbrances appropriated	544,781	544,781	544,781	0
Fund balance, December 31	\$520,325	\$520,025	\$872,198	\$352,173

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

**HURON COUNTY**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2005**

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Landfill</u>	<u>Internal Service Fund</u>
<b>Assets:</b>		
Current assets:		
Equity in Pooled cash and cash equivalents	\$ 456,637	\$ 399,545
Receivables (net of allowances for uncollectables)	268,829	579
Inventory: materials and supplies	6,024	-
<i>Total current assets</i>	<u>731,490</u>	<u>400,124</u>
Land	307,678	-
Land improvements	2,867,842	-
Buildings, structures and improvements	1,514,302	-
Furniture, fixtures and equipment	777,732	-
Less: accumulated depreciation	(2,528,315)	-
Total capital assets	<u>2,939,239</u>	<u>-</u>
<i>Total assets</i>	<u>3,670,729</u>	<u>400,124</u>
<b>Liabilities:</b>		
Current liabilities-		
Accounts payable	118,537	-
Accrued wages and benefits	56,077	-
Claims payable	-	694,637
Accrued interest payable	5,366	-
Current portion of long-term debt	299,572	-
<i>Total current liabilities</i>	<u>479,552</u>	<u>694,637</u>
Noncurrent liabilities:		
General obligation bonds payable	838,220	-
Obligations under capital leases	25,482	-
Unfunded closure/post closure	2,963,466	-
<i>Total noncurrent liabilities</i>	<u>3,827,168</u>	<u>-</u>
<i>Total liabilities</i>	<u>4,306,720</u>	<u>694,637</u>
<b>Net Assets:</b>		
Invested in capital assets, net of related debt	1,775,965	-
Unrestricted (deficit)	(2,411,956)	(294,513)
<i>Total net assets (deficit)</i>	<u>(635,991)</u>	<u>(294,513)</u>
<i>Total Liabilities and Net Assets</i>	<u>\$ 3,670,729</u>	<u>\$ 400,124</u>

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

**HURON COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2005**

	<b>Business- Type Activities Landfill</b>	<b>Governmental Activities - Internal Service Fund</b>
Operating revenues:		
Charges for services	\$ 2,181,682	\$ 4,072,750
Miscellaneous	114,833	-
Total operating revenues	2,296,515	4,072,750
Operating expenses:		
Personal services	351,537	-
Contract services	1,402,039	4,176,228
Materials and supplies	7,742	-
Depreciation	141,530	-
Miscellaneous	422,252	-
Total operating expenses	2,325,100	4,176,228
Operating income (loss)	(28,585)	(103,478)
Nonoperating revenues (expenses):		
Interest income	-	6,596
Interest and fiscal charges	(101,192)	-
Total nonoperating revenues (expenses)	(101,192)	6,596
Income (loss) before transfers	(129,777)	(96,882)
Transfer in	177,662	-
Changes in net assets	47,885	(96,882)
Net assets (deficit) at beginning of year as restated (See Note O)	(683,876)	(197,631)
Net assets (deficit) at end of year	\$ (635,991)	\$ (294,513)

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



**HURON COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2005**

	Business-Type Activities Landfill	Health Insurance Internal Service	
Cash flows from operating activities:			
Cash received from customers	\$ 2,123,114	\$ 4,181,043	
Cash received from other operating revenues	176,653	-	
Cash paid to suppliers	(1,858,946)	(4,290,072)	
Cash paid to employees	(347,551)	-	
Net cash provided by (used in) operating activities	93,270	(109,029)	
Cash flows from non-capital financing activities:			
Transfers in	177,662	-	
Net cash provided by non-capital financing activities	177,662	-	
Cash flows from capital and related financing activities:			
Principal payments - bonds	(260,000)	-	
Interest paid	(80,068)	-	
Purchases of assets	(11,000)	-	
Principal payments - capital lease	(23,693)	-	
Net cash used in capital and related financing activities	(374,761)	-	
Cash flows from investing activities:			
Interest received	-	6,017	
Net cash provided by investing activities	-	6,017	
Net increase (decrease) in cash and cash equivalents	(103,829)	(103,012)	
Cash and cash equivalents, January 1	560,466	502,557	
Cash and cash equivalents, December 31	\$ 456,637	\$ 399,545	

**HURON COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS (continued)**  
**PROPRIETARY FUNDS**

**YEAR ENDED DECEMBER 31, 2005**

Reconciliation of Operating Income (Loss) to Net Cash Provided  
by Operating Activities

	Business-Type Activities Landfill	Governmental Activities Internal Service Fund
Operating income (loss)	\$ (28,585)	\$ (103,478)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation expense	141,530	-
(Increase) decrease in operating assets:		
Accounts receivable	3,252	108,293
Inventory	(6,024)	-
Increase (decrease) in operating liabilities:		
Accounts payable	(154,281)	-
Claims payable	-	(113,844)
Accrued wages and benefits	3,986	-
Unfunded closure/post-closure care costs	133,392	-
Total adjustments	121,855	(5,551)
Net cash provided by (used in) operating activities	\$ 93,270	\$ (109,029)

Non cash capital and related financing activities:  
NONE

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

**HURON COUNTY, OHIO**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUND**  
**DECEMBER 31, 2005**

		<u>Agency Funds</u>
<b>Assets:</b>		
Current assets:		
Equity in Pooled cash and cash equivalents	\$	3,669,452
Segregated cash accounts		652,538
Taxes receivable		45,453,445
Due from other governments		<u>2,200,424</u>
<i>Total assets</i>	\$	<u><u>51,975,859</u></u>
 <b>Liabilities:</b>		
Unapportioned monies	\$	2,761,633
Due to other governments		47,653,869
Deposits held due to others		1,405,203
Payroll withholdings		<u>155,154</u>
<i>Total liabilities</i>	\$	<u><u>51,975,859</u></u>

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

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

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

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

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

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

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

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

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

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, use and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental funds assets and liabilities is reported as fund balance. The following are the County's major governmental funds.

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

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

(Continued)

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

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

- \* 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.
- \* Health Insurance Internal Service Fund: To account for claims and administration of the health insurance program for covered County employees and eligible dependents.

The County also reports agency funds that account for and maintain assets held by the County or as an agent for individuals, private organizations, and other governmental units and other funds. These assets include: property and other taxes, as well as other intergovernmental resources that have been collected and which will be distributed to other taxing districts located in Huron County.

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

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

**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 measurements focus. All assets and liabilities associated with the operation of the County are included on the Statement of Net Assets.

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

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

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

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

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

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 J). Revenue from grants, entitlement and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: property taxes available as an advance, sales tax, grants, interest, fees and charges for services.

**Deferred/Unearned Revenue:** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2005 but which were levied to finance fiscal year 2006 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

**Budgetary Information:** 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 a 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



Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 represented 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 difference between the budget basis and the GAAP basis are: (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP) and (2) Expenditures are recorded when encumbered, or paid in cash (budget), as opposed to when susceptible to accrual (GAAP). Please see Note K for a reconciliation between the budgetary 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 cash and cash equivalents, and investments on the balance sheet. Investments are limited to STAR Ohio, certificates of deposit, and U.S. Treasury Obligations and Mortgage-backed Securities. These investments are stated at fair value.

Investment income is recorded in the General, various Special Revenue and Self-funded Health Insurance funds. Investment income earned during 2005 totaled approximately \$594,846.

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."

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

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

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 government 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 Fund Types and as transfers in Proprietary funds. Transfers within Governmental Activities in the Statement of Activities have

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

been eliminated. Transfers between Governmental Activities and Business-Type Activities are reported in the same manner as general revenues.

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

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

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

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

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

**Fund Balance Reservations and Designations:** The County reserves portions of fund balances that are legally segregated for specific future uses or that do not represent available, spendable resources and, therefore, are not appropriable for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use, which are not legally segregated. Undesignated fund balances are not reserved 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.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

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.

Inactive deposits are public deposits that the Board has identified as not required for use within the two 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 obligations or securities 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. Bond; 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);

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

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

8. Securities lending agreements with any eligible institution or dealer in which the District 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 or 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 District'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.

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 year 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 2005, the County complied with the provisions of these statutes.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

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

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.

As of December 31, the carrying amount of the County's deposits was \$5,934,930. The County's bank balance of \$5,948,609 was exposed to custodial credit risk as follows:

Uninsured and collateral held by pledging bank's trust department and not in the County's name	\$ 5,394,942
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Investments: As of December 31, 2005, 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	\$ 5,926,587	\$ 5,926,587	\$ -	\$ -	\$ -
Federal Home Loan Mortgage Corporation	4,986,828	1,999,063	996,500	991,890	999,375
Federal National Mortgage Association	998,125	-	998,125	-	-
Total Investments	\$ 11,911,540	\$ 7,925,650	\$ 1,994,625	\$ 991,890	\$ 999,375

Interest rate risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. 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.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Investments in STAR Ohio 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 National Mortgage Association securities are rated AAA by Standard & Poors and Aaa by Moody's.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

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

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 50% in STAR Ohio, 42% in Federal Home Loan Mortgage Corporation, and 8% in Federal National Mortgage Association.

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.

NOTE D – TRANSFERS

Transfers to/from other fund balances during 2005 are as follows:

<b>Transfer From</b>	<b>Transfer To</b>			<b>Total</b>
	<b>General Fund</b>	<b>Nonmajor Governmental</b>	<b>Landfill Fund</b>	
General	\$ 0	\$706,283	\$177,662	\$883,945
Jobs & Family Services	0	341,187	0	341,187
Board of Mental Retardation	0	170,000	0	170,000
Nonmajor Governmental	120,443	100,000	0	220,443
<b>TOTAL</b>	<b>\$120,443</b>	<b>\$1,317,470</b>	<b>\$177,662</b>	<b>\$1,615,575</b>

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

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

**NOTE E – CAPITAL ASSETS**

Capital asset activity for the County for the year ended December 31, 2005, is as follows:

<b>Governmental activities:</b>	<b>Beginning Balance *</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,213,483	\$ 0	\$ 0	\$ 1,213,483
<i>Total capital assets, not being depreciated</i>	<u>1,213,483</u>	<u>0</u>	<u>0</u>	<u>1,213,483</u>
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	31,004,703	0	0	31,004,703
Furniture, fixtures and equipment	8,360,639	987,848	(426,323)	8,922,164
Infrastructure	19,634,931	758,415	0	20,393,346
<i>Total capital assets being depreciated</i>	<u>\$ 59,000,273</u>	<u>\$ 1,746,263</u>	<u>\$ (426,323)</u>	<u>\$ 60,320,213</u>
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	\$ (13,807,746)	\$ (771,139)	\$ 0	\$ (14,578,885)
Furniture, fixtures and equipment	(5,049,300)	(598,097)	278,975	(5,368,422)
Infrastructure	(4,998,268)	(687,601)	0	(5,685,869)
<i>Total accumulated depreciation</i>	<u>(23,855,314)</u>	<u>(2,056,837)</u>	<u>278,975</u>	<u>(25,633,176)</u>
<i>Total capital assets being depreciated, net</i>	<u>35,144,959</u>	<u>(310,574)</u>	<u>(147,348)</u>	<u>34,687,037</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 36,358,442</u>	<u>\$ (310,574)</u>	<u>\$ (147,348)</u>	<u>\$ 35,900,520</u>



Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

**NOTE E – CAPITAL ASSETS (Continued)**

<b>Business-type activities:</b>	<b>Beginning Balance *</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 307,678	\$ -	\$ -	\$ 307,678
Total capital assets, not being depreciated	307,678	-	-	307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	\$ 1,514,302	\$ -	\$ -	\$ 1,514,302
Land improvements	2,867,842	-	-	2,867,842
Furniture, fixtures and equipment	786,232	11,000	(19,500)	777,732
Total capital assets being depreciated	5,168,376	11,000	(19,500)	5,159,876
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	\$ (517,314)	\$ (37,857)	\$ -	\$ (555,171)
Land improvements	(1,348,655)	(53,128)	-	(1,401,783)
Furniture, fixtures and equipment	(540,316)	(50,545)	19,500	(571,361)
Total accumulated depreciation	(2,406,285)	(141,530)	19,500	(2,528,315)
Total capital assets being depreciated, net	2,762,091	(130,530)	0	(2,631,561)
<i>Business-type activities capital assets, net</i>	\$ 3,069,769	\$ (130,530)	\$ 0	\$ 2,939,239

- - Restated

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

<b>Governmental activities:</b>	
General government – Legislative & Executive	\$ 308,700
General government – Judicial	48,043
Public Safety	304,708
Public Works	902,719
Health	8,801
Human Services	483,866
<i>Total depreciation expense – governmental activities</i>	<u>\$ 2,056,837</u>
<b>Business-type activities:</b>	
Landfill/Solid Waste District	<u>\$ 141,530</u>

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE F – NOTE PAYABLE

On February 17, 2004, the County issued a County Building Acquisition Bond Anticipation Note for \$375,000 at 2% interest due February 16, 2005. The note payable was backed by the full faith and credit of the County and matured within one year. On February 16, 2005, the County repaid this note in the amount of \$375,000 and issued \$360,000 in County Building Bond Anticipation Notes at 3.2% interest due February 16, 2006. This note was issued in anticipation of long-term bonded financing, and the County's intent was to refinance the notes until such bonds are issued. The note is recorded as a long term obligation in the governmental activities column of the statement of net assets since it was refinanced on February 16, 2006 with long term debt.

NOTE G – LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

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

In prior years, the County defeased certain general obligation bonds by placing new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for those defeased bonds are not included in the County's financial statements. On December 31, 2005, \$1,331,000 of those bonds outstanding are considered defeased. The principal balance of the landfill bonds has been reduced by unamortized deferred amount on refunding of \$66,780.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

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

During 2005, the County issued \$3,125,000 of general obligation correctional facility refunding bonds to provide resources to purchase U.S. Government securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$2,770,000 of general obligation bonds which constitutes a portion of the 1996 general obligation correctional facility bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by \$273,785. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. Accordingly the outstanding principal amount of \$2,770,000 of the advance refunded debt is considered defeased and is not recorded as a liability in the accompanying financial statements.

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

**Capital Lease Obligations:** The County has entered into certain agreements, which are, in substance, lease purchases and are classified as capital leases in the financial statements. The Landfill and the new present value of the future lease payments have been recorded as a liability in the Enterprise Fund. The gross amount of capital assets acquired under capital leases is \$276,500.

The County’s future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2005, are as follows:

<u>Year</u>	<u>Business Type Activities Capital lease</u>
2006	\$ 25,988
2007	<u>25,988</u>
	51,976
Less: amount representing interest	<u>1,922</u>
Present value of future minimum lease payments	<u><u>\$ 50,054</u></u>

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

At December 31, 2005, the total outstanding on these revenue bonds aggregated \$33,200,000.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

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

**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 \$2,963,466 reported as landfill closure and post closure care liability represents the total amount of estimated closure and post closure costs. These amounts are based on what it would cost to perform all closure and post closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

At December 31, 2005, the Landfill Enterprise Fund had a deficit-net assets balance of (\$635,991), 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.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

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

Long-term debt and other obligations of the County at December 31, 2005 were as follows:

	Balance January 1, 2005 *	Additions	De ductions	Balance December 31, 2005	Amounts Due In One Year
<b>BONDS</b>					
Governmental Funds:					
General Obligation Bonds					
2005 Correctional					
Facility Refunding					
Bonds 3% -3.75%, due serial through 2016	\$ 0	\$ 3,125,000	\$ 273,785	\$ 2,851,215	\$ 45,000
General Obligation Bonds					
2002 Various Purpose Improvement and Re-fund 2% -4.6%, due serial through 2021					
	2,555,000	-	205,000	2,350,000	210,000
General Obligation Bonds					
1994 Human Services Building 2% -4%, due serial through 2013					
	1,875,000	-	-	1,875,000	-
General Obligation Bonds					
1996 Jail Facility 4.00% -5.85% due serially through 2016					
	3,419,694	11,139	2,990,000	440,833	230,000
<b>Subtotal Governmental Fund Obligations</b>					
	\$ 7,849,694	\$ 3,136,139	\$ 3,468,785	\$ 7,517,048	\$ 485,000
Compensated Absences	1,599,367	1,627,088	1,599,367	1,627,088	-
<b>Total Governmental Activities</b>					
	\$ 9,449,061	\$ 4,763,227	\$ 5,068,152	\$ 9,144,136	\$ 485,000
<b>Business-type Activities</b>					
Enterprise Fund					
Obligation Bonds–1996					
Landfill, 3.85% -5.6%, due serially through 2009					
	\$ 1,350,981	\$ 22,239	260,000	1,113,220	\$ 275,000
Landfill closure and post-closure care costs					
	2,830,074	133,392	-	2,963,466	-
Obligations under capital leases					
	73,747	-	23,693	50,054	24,572
Compensated Absences	40,672	44,903	40,672	44,903	-
<b>Total Business-type Activities</b>					
	\$ 4,295,474	\$ 200,534	\$ 324,365	\$ 4,171,643	\$ 299,572

\* - As restated see Note O.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

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

A summary of the County’s future long-term debt funding requirements as of December 31, 2005 follows:

Year	Governmental General Obligation		Enterprise General Obligation	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2006	\$ 485,000	\$ 439,703	\$ 275,000	\$ 64,385
2007	500,000	425,163	285,000	49,810
2008	515,000	261,977	300,000	34,420
2009	530,000	251,778	320,000	17,920
2010	540,000	240,747		
2011-2015	3,040,000	991,898	-	-
2016-2020	2,125,000	366,037	-	-
2021	80,000	3,390	-	-
<b>TOTAL</b>	<b><u>\$7,815,000</u></b>	<b><u>\$2,980,693</u></b>	<b><u>\$ 1,180,000</u></b>	<b><u>\$166,535</u></b>

The above amortization schedule does not agree to the debt balances outstanding as of December 31, 2005 due to accreted debt balances and unamortized debt from the 2005 refunding which are reported at the matured value in the above amortization schedule.

**Accrued Wages and Benefits:** Unpaid vested hours at December 31, 2005 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation.....	55,647
Sick.....	30,866

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

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

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

**NOTE H- PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS**

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

Law enforcement officers consisting of sheriffs and deputy sheriffs contribute 10.1% of their annual compensation and the County contributes 16.7% of the same base. All other members of PERS law enforcement programs were placed on a public safety division and continue to contribute at 9%. All other eligible County employees contribute 8.5% of their annual compensation with the County contributing 13.55% of the same amount. The County's contribution to PERS for the years ending December 31, 2005, 2004, and 2003 were \$3,266,358, \$3,186,644 and \$3,062,283 respectively, equal to the requested contribution for each year. All contributions to PERS were made within the required due dates. The Ohio Revised Code provides statutory authority for employee and employer contributions.

Teachers for the Board of Mental Retardation participate in the State Teachers Retirement System of Ohio (STRS). STRS is also a statewide cost-sharing multiple-employer public employee retirement system administered and controlled by the State. STRS Ohio is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof.

New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5% of earned compensation. The Combined Plan offers features of the DC Plan and the DB Plan. In the Combined Plan, members' contributions are allocated by the member and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE H- PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS (Continued)

basis. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

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

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

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

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



Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE H- PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS (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 a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

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

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

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

STRS contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. State statute provides authority for employee and employer contributions. STRS plan members were required to contribute 10% of their annual covered salary and County was required to contribute 14%. The contribution requirements of plan members and the County is established and may be amended by state statute. The County's contributions to STRS for the years ending December 31, 2005, 2004 and 2003 were \$71,650, \$72,169 and \$68,355, respectively, equal to the required contributions for the years. All contributions to STRS were made within the required due dates.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE I – OTHER POST-RETIREMENT OBLIGATIONS

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

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

The following assumptions and calculations were based on OPERS latest actuarial review performed as of December 31, 2004. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The differences between assumed and actual experience (actuarial gains and losses) becomes part of the unfounded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investments assumption rate for 2004 was 7%.

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

OPEBs are advance-funded on an actuarially determined basis. At December 31, 2005, the number of active contributing participants in the Traditional and Combined Plans totaled . The rates stated above are the actuarially determined contribution requirements for OPERS. The employer contributions to fund post-employment benefits in 2005 was \$953,467. The portion of employer contributions used to fund post-employment benefits can be determined by multiplying actual employer contributions times .2952 for local government employers and .2395 for law enforcement employers.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE I – OTHER POST-RETIREMENT OBLIGATIONS (Continued)

The actuarial value of the Retirement System's net assets available for OPEB was \$10.8 billion at December 31, 2004 (the latest information available). The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$27.1 billion and \$16.6 billion, respectively.

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

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

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

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

The Ohio Revised Code provides statutory authority allowing the STRS board of trustees to provide health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premium. The Board has the discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The retirement board allocates employer contributions to the Health Care Stabilization Fund, which health care benefits are paid. The board allocated 1% of covered payroll for the fiscal year ended June 30, 2004 and June 30, 2005 to a health care stabilization fund within the employer's trust fund. The balance in the Health Care Stabilization Fund was \$3.2 billion on June 30, 2005. The number of participants eligible to receive health care benefits for STRS as a whole for the year ended June 30, 2005 was 113,246. The STRS plan's net health care costs for the year ended June 30, 2005, as a whole was \$270,043 million. By Ohio law, health care benefits are not guaranteed and the cost of the coverage paid from STRS shall be included in the employer contribution rate, currently at 14% of covered payroll.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE I – OTHER POST-RETIREMENT OBLIGATIONS (Continued)

STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2005 *Comprehensive Annual Financial Report* will be available after January 1, 2006.

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

NOTE J - PROPERTY TAXES

Property tax revenues include amounts levied against real, public utility and tangible personal (business) property located in the County. The assessed value, by property classification, upon which taxes collected in 2005 were based, is as follows:

Real Property	\$ 901,069,030
Public Utility and tangible personal property	<u>135,933,650</u>
Total assessed property value	<u>\$ 1,037,002,680</u>

In 2005, real property taxes were levied on January 1, 2005 on the assessed values as of January 1, 2004, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2000. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property taxes were due on May 6, 2005 and October 7, 2005. Tangible property is assessed at 25% of true value (as defined). In 2005, 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 2005, if paid annually, payment was due by February 11, 2005. If paid semi-annually, the first payment (at least 1/2 of amount (billed) was due February 11, 2005 with the remainder due July 8, 2005.

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, 2005. 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 2005 operations. The receivable is therefore offset by a credit to deferred revenue.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE J - 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:

<u>Purpose</u>	<u>Voter Authorized Rate (a)</u>	<u>Rate Levied for Current Year Collection</u>		<u>Final Collection Year</u>
		<u>Agriculture/ Residential (b)</u>	<u>Other</u>	
General Fund	None			
Mental Health	.50	.092588	.236680	2005
MRDD Operating	.20	.037035	.094672	(c)
MRDD Operating	1.30	1.185714	1.248903	(c)
MRDD Operating	1.50	1.369335	1.441158	(c)
Senior Citizens	.50	.500000	.500000	2005
Health Operating	.30	.199284	.253409	2006
Health Operating	.20	.132856	.168939	2006
Health Operating	.25	.189871	.218727	2007

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

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

(c) Continuous levy without expiration.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

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

A reconciliation for all governmental funds at December 31, 2005 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General <u>Fund</u>	Board of Mental Retardation <u>Fund</u>	Job & Family Services <u>Fund</u>	Motor Vehicle & Gas Tax <u>Fund</u>
Budget Basis	\$ 163,687	\$ (82,422)	\$ (777,585)	\$ (944,608)
Net adjustment for revenue accruals	70,800	72,013	471,081	(205,500)
Net adjustment for expenditure accruals	(61,797)	(52,784)	(677,503)	203,342
Net adjustments for encumbrances	210,418	61,270	362,684	413,294
GAAP Basis	\$ 383,108	\$ (1,923)	\$ (621,323)	\$ (533,472)

NOTE L - COMMITMENTS AND CONTINGENCIES

The County is a defendant in a number of claims and lawsuits, which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. It is not possible to predict with certainty the ultimate outcome of all lawsuits or claims pending or threatened against the County. Based on the current status of all legal proceedings for which accruals have not been made in the County's financial statements, it is the opinion of management that the proceedings will not have a material adverse impact on the County's overall financial position. However, depending on the amount and timing of the resolution, some or all of these matters could materially affect the County's results of operations or cash flows for a particular period. Amounts paid by the County in 2005 for litigation settled were not material.

The County participates in a number of Federal and State assisted grant programs. The major programs are: Community Development Block Grant and Ohio Department of Human Services. These programs are subject to financial and compliance audits by grantors or representatives. At December 31, 2005, the audits of certain programs have not yet been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE M - RISK MANAGEMENT

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

The County Risk Sharing Authority Inc. (CORSA) is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. These coverage include comprehensive general liability, automobile liability, certain property insurance and public official's 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 2005 was \$241,815.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

NOTE M - RISK MANAGEMENT (Continued)

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 \$694,637 reported in the fund at December 31, 2005 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. The County's liability for these claims is based upon an actuarial estimate by Anthem Benefit Administrators, the plan administrator. Changes in the fund's claim liability amount in 2003, 2004 and 2005 were:

<u>Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>End of Fiscal Year Liability</u>
2003	\$ 348,838	\$ 2,110,701	\$ 2,050,735	\$ 408,804
2004	\$ 408,804	\$ 3,564,580	\$ 3,164,903	\$ 808,481
2005	\$ 808,481	\$ 4,176,228	\$ 4,290,072	\$ 694,637

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.

NOTE N – NEW ACCOUNTING STANDARD

The Government Accounting Standards Board (GASB) has issued GASB Statement 40, "Deposit and Investment Risk Disclosures", which addresses common deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk and foreign currency risk. This Statement requires certain disclosures of investments that have fair values that are highly sensitive to changes in interest rates and deposit and investment policies related to the risk identified.



Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2005

**NOTE O – CORRECTION OF ERRORS/RESTATEMENT OF BEGINNING NET ASSETS**

The County originally recorded their infrastructure capital assets at replacement cost rather than at original or estimated original cost. The County had previously recorded unearned property taxes as revenues in 2004 in the government wide financial statements which should have recorded as deferred revenue. There were some capital appreciation bonds for which accretion had not been calculated. The County had some corrections of errors in accumulated depreciation calculations as of January 1, 2005. There were also errors in reporting beginning balances of certain Agency Funds which have been corrected, but which had no effect on net assets or fund balances. The following restatements have been made to properly state net assets as of January 1, 2005:

	Governmental Activities	Business-Type Activities
Beginning net assets	\$62,351,058	\$(589,015)
Correction of property tax accruals	(4,393,684)	0
Correction of debt for capital appreciation bond accretion	(71,325)	0
Restatement of capital asset costs and related accumulated depreciation	(17,319,326)	(94,861)
Beginning net assets – as restated	\$40,566,723	\$(683,876)

**NOTE P – SUBSEQUENT EVENTS**

On February 14, 2006, the County issued \$355,000 in Capital Funding Revenue Bonds issued through the County Commissioners Association of Ohio Low Cost Capital Pooled Financing Program. These bonds were issued to assist in paying off the \$360,000 in County Building Bond Anticipation Notes which were due February 16, 2006. The Capital Funding Revenue Bonds were issued at an annual interest rate of 4.53% and debt service payments will be required to be made semi-annually through June 1, 2026.

**HURON COUNTY, OHIO  
GENERAL FUND  
DECEMBER 31, 2005**

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

HURON COUNTY, OHIO  
 GENERAL FUND  
 SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS)  
 YEAR ENDED DECEMBER 31, 2005

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services.....	\$328,200	\$334,567	\$326,916	\$7,651
Materials and supplies.....	3,000	2,255	2,254	1
Charges and services.....	16,550	22,150	22,075	75
Capital purchases.....	500	1,245	1,056	189
Microfilm-				
Personal services.....	43,424	43,424	42,303	1,121
Materials and supplies.....	500	500	496	4
Charges and services.....	200	200	0	200
Data Processing				
Personal services.....	54,505	54,505	53,836	669
Materials and supplies.....	4,100	4,100	4,061	39
Charges and services.....	86,201	89,001	88,213	788
Auditor-				
Personal services.....	253,959	253,959	253,833	126
Materials and supplies.....	5,300	5,300	5,299	1
Charges and services.....	10,100	10,100	9,524	576
Treasurer-				
Personal services.....	129,921	129,921	129,894	27
Materials and supplies.....	4,500	4,500	4,500	0
Charges and services.....	6,918	6,918	6,842	76
Prosecutor-				
Personal services.....	413,963	413,963	376,835	37,128
Materials and supplies.....	2,000	2,000	1,556	444
Charges and services.....	32,946	32,946	32,888	58
Capital purchases.....	332	332	0	332
Board of revision-				
Charges and services.....	750	750	735	15
Board of elections-				
Personal services.....	208,850	208,850	202,362	6,488
Materials and supplies.....	7,120	7,120	6,993	127
Charges and services.....	51,568	53,089	46,937	6,152

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HURON COUNTY, OHIO  
 GENERAL FUND  
 SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS)  
 YEAR ENDED DECEMBER 31, 2005

	Original	Final	Actual	Variance With Final Budget
<b>Building maintenance-</b>				
Personal services.....	300,454	300,454	293,729	6,725
Materials and supplies.....	37,950	41,310	41,153	157
Charges and services.....	455,452	499,002	495,016	3,986
Capital purchases.....	2,515	9,798	9,798	0
<b>Recorder-</b>				
Personal services.....	116,800	116,800	115,339	1,461
Materials and supplies.....	2,400	2,400	2,373	27
Charges and services.....	2,700	2,700	2,578	122
<b>Mechanic-</b>				
Personal services.....	40,786	41,093	41,091	2
Materials and supplies.....	17,183	26,856	26,575	281
<b>Insurance &amp; taxes</b>				
Charges and services.....	2,091,407	2,013,784	1,875,597	138,187
<b>Bureau of inspection</b>				
Charges and services.....	91,500	102,000	101,873	127
<b>Planning Commission</b>				
Charges and services.....	200	6,600	6,400	200
<b>Real estate assessment</b>				
Personal services.....	55,558	55,558	55,550	8
<b>Total legislative and executive...</b>	<b>4,880,312</b>	<b>4,900,050</b>	<b>4,686,480</b>	<b>213,570</b>
<b>Judicial</b>				
<b>Common pleas court-</b>				
Personal services.....	308,606	307,374	288,575	18,799
Materials and supplies.....	5,110	8,720	8,565	155
Charges and services.....	37,529	35,219	31,216	4,003
Capital purchases.....	13,000	9,532	9,459	73
<b>Jury commission-</b>				
Personal services.....	1,030	1,030	1,004	26
Charges and services.....	170	202	202	0
<b>Court of appeals</b>				
Charges and services.....	385	385	0	385

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HURON COUNTY, OHIO  
 GENERAL FUND  
 SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS)  
 YEAR ENDED DECEMBER 31, 2005

	Original	Final	Actual	Variance With Final Budget
<b>Juvenile court-</b>				
Personal services.....	332,721	332,796	331,829	967
Materials and supplies.....	26,000	22,500	20,998	1,502
Charges and services.....	52,568	57,493	49,018	8,475
Capital purchases.....	18,000	21,500	20,907	593
<b>Probate court-</b>				
Personal services.....	76,739	76,739	70,985	5,754
Materials and supplies.....	6,000	6,000	4,108	1,892
Charges and services.....	8,600	8,600	3,175	5,425
Capital purchases.....	5,000	5,000	3,762	1,238
<b>Clerk of courts-</b>				
Personal services.....	206,023	248,543	248,379	164
Materials and supplies.....	22,600	34,680	34,330	350
Charges and services.....	12,608	12,608	11,284	1,324
<b>Public defender</b>				
Personal services.....	192,301	199,592	199,527	65
Materials and supplies.....	650	650	636	14
Charges and services.....	21,235	21,340	20,526	814
Capital purchases.....	650	650	645	5
<b>Education</b>				
Charges and services.....	500	500	500	0
<b>Municipal court-</b>				
Charges and services.....	219,950	224,810	205,725	19,085
<b>Miscellaneous</b>				
Charges and services.....	339,064	344,683	343,820	863
Capital purchases.....	0	0	0	0
<b>Total judicial.....</b>	<b>1,907,039</b>	<b>1,981,146</b>	<b>1,909,175</b>	<b>71,971</b>
<b>Public safety</b>				
<b>Coroner-</b>				
Personal services.....	45,128	45,128	44,798	330
Materials and supplies.....	150	252	251	1
Charges and services.....	8,733	14,463	14,396	67
<b>Sheriff-</b>				
Personal services.....	1,281,343	1,426,951	1,419,268	7,683
Materials and supplies.....	53,400	62,400	61,352	1,048
Charges and services.....	51,862	56,862	54,299	2,563
Capital purchases.....	13,661	31,661	31,519	142

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HURON COUNTY, OHIO  
 GENERAL FUND  
 SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS)  
 YEAR ENDED DECEMBER 31, 2005

	Original	Final	Actual	Variance With Final Budget
Disaster services-				
Personal services.....	100,908	108,508	108,274	234
Charges and services.....	0	0	0	0
Adult probation-				
Materials and supplies.....	3,600	3,600	3,452	148
Capital purchases.....	4,367	4,367	3,343	1,024
Charges and services.....	1,177	1,177	146	1,031
Juvenile probation				
Personal services.....	262,555	262,555	262,395	160
Charges and services.....	8,000	8,000	4,803	3,197
Juvenile detention				
Charges and services.....	192,000	192,000	186,900	5,100
Jail Operations-				
Personal services.....	1,706,921	1,721,921	1,687,503	34,418
Materials and supplies.....	473,050	501,050	492,271	8,779
Charges and services.....	224,073	230,591	226,091	4,500
Capital purchases.....	10,832	10,832	10,832	0
Total public safety.....	4,441,760	4,682,318	4,611,893	70,425
Health				
Health/Welfare				
Charges and services.....	12,000	12,000	12,000	0
Health Statistics				
Charges and services.....	117,002	117,002	64,884	52,118
Total health.....	129,002	129,002	76,884	52,118
Human services				
Childrens Service				
Charges and services.....	565,000	565,000	515,000	50,000
Public assistance				
Charges and services.....	274,039	274,039	274,038	1
Soldiers relief				
Personal services.....	206,000	206,000	158,565	47,435
Materials and supplies.....	15,000	15,000	2,466	12,534
Charges and services.....	254,674	254,674	56,853	197,821
Capital purchases.....	35,000	35,000	12,000	23,000
Veterans service				
Charges and services.....	13,848	13,848	12,646	1,202
Total human services.....	1,363,561	1,363,561	1,031,568	331,993

continued

HURON COUNTY, OHIO  
 GENERAL FUND  
 SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS)  
 YEAR ENDED DECEMBER 31, 2005

	Original	Final	Actual	Variance With Final Budget
Miscellaneous				
Agriculture				
Charges and services.....	313,958	313,958	313,958	0
Humane Society				
Charges and services.....	2,000	2,000	2,000	0
Airport				
Charges and services.....	10,000	10,000	10,000	0
Contingent Liability				
Charges and services.....	0	0	0	0
Total miscellaneous.....	325,958	325,958	325,958	0
Capital Outlay				
Charges and services.....	26,167	26,167	26,081	86
Total expenditures.....	13,073,799	13,408,202	12,668,039	740,163
Other financing uses:				
Transfers - out.....	999,500	1,071,750	958,945	112,805
Total expenditures and other financing uses.....	\$14,073,299	\$14,479,952	\$13,626,984	\$852,968

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**HURON COUNTY, OHIO  
NONMAJOR GOVERNMENTAL  
DECEMBER 31, 2005**

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

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

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

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

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

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

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

- \* D.A.R.E. (Drug Abuse & Resistance Education)
- \* Drug & Law Enforcement
- \* DUI Enforcement and Education
- \* Indigent Guardianship
- \* Dog & Kennel
- \* Sheriff Policing
- \* DRETAC - Prosecutor
- \* DRETAC - Treasurer
- \* Prepayment of Interest
- \* Community Corrections Grant
- \* Probation Services
- \* Juvenile Accountability Incentive
- \* Workforce In Action (WIA)
- \* Mediation - Juvenile

- \* Annexation Petition
- \* Special Projects – Common Pleas
- \* Recorders Equipment
- \* Title
- \* Juvenile Court Computerization
- \* Clerk of Courts Computerization
- \* Concealed Weapons
- \* Juvenile Indigent Drivers Alcohol Treatment
- \* Felony Delinquent Care & Custody
- \* Youth Program
- \* Common Pleas Court Computerization
- \* Tuberculosis Levy (TB)
- \* Help America Vote
- \* Marriage License
- \* Ditch Maintenance
- \* Title I
- \* Huron County Block Grant
- \* Huron County Revolving Loan
- \* Recycle Ohio '02
- \* Partial Taxiway
- \* Emergency Management
- \* Recycle Ohio '05
- \* Recycle Ohio '03
- \* Muny Road
- \* Recycling Scrap Tire
- \* Municipal Court Advocacy
- \* Victims Assistance
- \* 911 Emergency Equipment
- \* MRDD Residential
- \* Senior Services Center
- \* Recycle Ohio '04
- \* Homeland Security
- \* Local Emergency Planning
- \* EMA Hazmat (Revenue used for cleanup of hazardous spills)
- \* Early Intervention Collaborative
- \* MRDD Trust
- \* Harter Trust
- \* Children's Trust
- \* Commissary Rotary Trust
- \* Canine Trust
- \* Unclaimed Money

When compared to combined special revenue fund totals, other special revenue funds comprise less than 10% in each of the following categories: assets, liabilities, revenues and expenditures.

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

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

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

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

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

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

HURON COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2005

	Mental Health	Child Support	Real Estate	Children's Services	Comprehensive Housing
<b>Assets:</b>					
Equity in pooled cash and cash equivalents	\$ 1,613,527	\$ 408,363	\$ 38,925	\$ 1,001,116	\$ 28,850
Receivables (net of allowances for uncollectibles)					
Taxes	406,660	-	-	-	-
Accounts	280	29,315	-	12,400	-
Special assessments receivable	-	-	-	-	-
Accrued interest	-	-	-	-	-
Revolving loans receivable	-	-	-	-	-
Due from other governments	73,088	-	-	51,293	60,870
Materials and supplies inventory	-	-	-	-	-
<b>Total assets</b>	<b>\$ 2,093,555</b>	<b>\$ 437,678</b>	<b>\$ 38,925</b>	<b>\$ 1,064,809</b>	<b>\$ 89,720</b>
<b>Liabilities:</b>					
Accounts payable	\$ 63,907	\$ 4,125	\$ 1,767	\$ 122,720	\$ 78,484
Accrued wages and benefits	4,505	13,019	4,060	-	-
Due to other governments	1,807	9,239	5,116	-	-
Deferred revenue	406,660	-	-	-	-
<b>Total liabilities</b>	<b>476,879</b>	<b>26,383</b>	<b>10,943</b>	<b>122,720</b>	<b>78,484</b>
<b>Fund Balances:</b>					
<b>Reserved-</b>					
Reserved for encumbrances	10,233	5,275	-	32,867	-
Reserved for revolving loans receivable	-	-	-	-	-
Reserved for supplies inventory	-	-	-	-	-
<b>Unreserved-</b>					
Undesignated	1,606,443	406,020	27,982	909,222	11,236
<b>Total fund balances</b>	<b>1,616,676</b>	<b>411,295</b>	<b>27,982</b>	<b>942,089</b>	<b>11,236</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,093,555</b>	<b>\$ 437,678</b>	<b>\$ 38,925</b>	<b>\$ 1,064,809</b>	<b>\$ 89,720</b>

Other Special Revenue Funds	Total	Debt Service	Capital Projects	TOTAL
\$ 3,632,086	\$ 6,722,867	\$ 41,584	\$ 668,242	\$ 7,432,693
415,997	822,657	-	-	822,657
32,528	74,523	-	-	74,523
128,119	128,119	-	-	128,119
-	-	-	1,060	1,060
263,260	263,260	-	-	263,260
2,810	188,061	-	-	188,061
1,266	1,266	-	-	1,266
<u>\$ 4,476,066</u>	<u>\$ 8,200,753</u>	<u>\$ 41,584</u>	<u>\$ 669,302</u>	<u>\$ 8,911,639</u>
\$ 196,629	\$ 467,632	\$ -	\$ 142,636	\$ 610,268
19,888	41,472	-	-	41,472
6,271	22,433	-	-	22,433
531,040	937,700	-	-	937,700
753,828	1,469,237	-	142,636	1,611,873
67,938	116,313	-	-	116,313
263,260	263,260	-	-	263,260
1,266	1,266	-	-	1,266
3,389,774	6,350,677	41,584	526,666	6,918,927
3,722,238	6,731,516	41,584	526,666	7,299,766
<u>\$ 4,476,066</u>	<u>\$ 8,200,753</u>	<u>\$ 41,584</u>	<u>\$ 669,302</u>	<u>\$ 8,911,639</u>

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

	Mental Health	Child Support	Real Estate	Children Services	Comprehensive Housing
Revenues:					
Taxes	\$ 180,832	\$ -	\$ -	\$ -	\$ -
Charges for services	-	268,376	446,934	-	-
Special assessments	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental revenue	3,449,375	852,648	-	2,037,612	261,641
Investment earnings	-	-	-	-	914
Miscellaneous revenue	15,688	28,693	109,722	9,225	-
Total revenues	3,645,895	1,149,717	556,656	2,046,837	262,555
Expenditures:					
Current:					
General government-					
Legislative and executive	-	-	574,818	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	282,255
Health	3,095,070	-	-	-	-
Human services	-	1,235,972	-	1,657,555	-
Conservation & recreation	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital outlay	-	-	-	-	-
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Total expenditures	3,095,070	1,235,972	574,818	1,657,555	282,255
Excess (deficiency) of revenues over (under) expenditures	550,825	(86,255)	(18,162)	389,282	(19,700)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-
Proceeds of long term note	-	-	-	-	-
Total other sources (uses)	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	550,825	(86,255)	(18,162)	389,282	(19,700)
Fund balance January 1	1,065,851	497,550	46,144	552,807	30,936
Fund balance December 31	\$ 1,616,676	\$ 411,295	\$ 27,982	\$ 942,089	\$ 11,236

Other Special				
Revenue		Debt	Capital	
Funds	Total	Service	Projects	TOTAL
\$ 469,097	\$ 649,929	\$ -	\$ -	\$ 649,929
778,568	1,493,878	-	-	1,493,878
93,452	93,452	-	-	93,452
11,535	11,535	-	-	11,535
3,437,548	10,038,824	580	54,128	10,093,532
9,202	10,116	-	11,425	21,541
343,951	507,279	33,721	-	541,000
5,143,353	12,805,013	34,301	65,553	12,904,867
573,971	1,148,789	-	-	1,148,789
1,014,261	1,014,261	-	-	1,014,261
194,798	477,053	-	-	477,053
868,684	3,963,754	-	-	3,963,754
485,242	3,378,769	-	-	3,378,769
38,523	38,523	-	-	38,523
49,020	49,020	-	-	49,020
-	-	-	274,829	274,829
-	-	800,000	-	800,000
-	-	307,165	-	307,165
-	-	81,215	-	81,215
3,224,499	10,070,169	1,188,380	274,829	11,533,378
1,918,854	2,734,844	(1,154,079)	(209,276)	1,371,489
223,022	223,022	754,448	340,000	1,317,470
(120,443)	(120,443)	-	(100,000)	(220,443)
-	-	(3,043,785)	-	(3,043,785)
-	-	3,125,000	-	3,125,000
-	-	360,000	-	360,000
102,579	102,579	1,195,663	240,000	1,538,242
2,021,433	2,837,423	41,584	30,724	2,909,731
1,700,805	3,894,093	-	495,942	4,390,035
\$ 3,722,238	\$ 6,731,516	\$ 41,584	\$ 526,666	\$ 7,299,766

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MENTAL HEALTH SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$189,000	\$189,000	\$180,832	(\$8,168)
Intergovernmental revenue	2,594,446	2,594,446	3,430,721	836,275
Miscellaneous revenue	15,000	15,000	15,408	408
Total revenues	2,798,446	2,798,446	3,626,961	828,515
Expenditures:				
Current:				
Personal services	198,200	198,200	173,747	24,453
Materials and supplies	7,600	7,600	4,639	2,961
Charges and services	2,521,834	2,971,834	2,955,807	16,027
Capital purchases	5,000	5,000	2,450	2,550
Total expenditures	2,732,634	3,182,634	3,136,643	45,991
Deficiency of revenues (under) expenditures	65,812	(384,188)	490,318	874,506
Fund balance, January 1	1,004,905	1,004,905	1,004,905	0
Prior year encumbrances appropriated	46,934	46,934	46,934	0
Fund balance, December 31	\$1,117,651	\$667,651	\$1,542,157	\$874,506



HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 D.A.R.E. OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Current:				
Personal services	\$37,853	\$0	\$0	\$0
Materials and supplies	0	37,853	37,853	0
Total expenditures	37,853	37,853	37,853	0
Excess (deficiency) of revenues over (under) expenditures	(37,853)	(37,853)	(37,853)	0
Fund balance, January 1	37,853	37,853	37,853	0
Fund balance, December 31	\$0	\$0	\$0	\$0

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 DRUG LAW ENFORCEMENT OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$1,419	\$1,419	\$3,274	\$1,855
Total revenues	1,419	1,419	3,274	1,855
Expenditures:				
Current:				
Charges and services	2,500	2,500	2,352	148
Total expenditures	2,500	2,500	2,352	148
Excess (deficiency) of revenues over expenditures	(1,081)	(1,081)	922	2,003
Fund balance, January 1	1,081	1,081	1,081	0
Fund balance, December 31	\$0	\$0	\$2,003	\$2,003

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 D.U.I. EDUCATION OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$1,578	\$1,578	\$1,331	(\$247)
Total revenues	1,578	1,578	1,331	(247)
Expenditures:				
Current:				
Charges and services	2,500	2,500	52	2,448
Total expenditures	2,500	2,500	52	2,448
Excess (Deficiency) of revenues over (under) expenditures	(922)	(922)	1,279	2,201
Fund balance, January 1	922	922	922	0
Fund balance, December 31	\$0	\$0	\$2,201	\$2,201

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 INDIGENT GUARDIANSHIP OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$17,373	\$17,373	\$19,362	\$1,989
Total revenues	17,373	17,373	19,362	1,989
Expenditures:				
Current:				
Charges and services	25,000	25,000	9,657	15,343
Total expenditures	25,000	25,000	9,657	15,343
Excess (deficiency) of revenues over expenditures	(7,627)	(7,627)	9,705	17,332
Fund balance, January 1	7,627	7,627	7,627	0
Fund balance, December 31	\$0	\$0	\$17,332	\$17,332

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
DOG & KENNEL OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
<b>Revenues:</b>				
Charges for services	\$118,400	\$118,400	\$189,038	\$70,638
Fines and forfeitures	4,000	4,000	6,800	2,800
Miscellaneous revenue	1,000	1,000	17,921	16,921
Total revenues	123,400	123,400	213,759	90,359
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	156,800	156,800	127,111	29,689
Materials and supplies	18,135	18,135	13,284	4,851
Charges and services	70,844	70,844	46,579	24,265
Capital purchases	20,000	20,000	0	20,000
Total expenditures	265,779	265,779	186,974	78,805
Excess (deficiency) of revenues over (under) expenditures	(142,379)	(142,379)	26,785	169,164
Fund balance, January 1	140,879	140,879	140,879	0
Prior year encumbrances appropriated	1,500	1,500	1,500	0
Fund balance, December 31	\$0	\$0	\$169,164	\$169,164

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 SHERIFF POLICING OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Charges for services	\$25,074	\$25,074	\$20,270	(\$4,804)
Total revenues	25,074	25,074	20,270	(4,804)
Other financing sources (uses):				
Transfers out	(40,000)	(40,000)	(32,400)	7,600
Total other financing sources (uses)	(40,000)	(40,000)	(32,400)	7,600
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(14,926)	(14,926)	(12,130)	2,796
Fund balance, January 1	14,926	14,926	14,926	0
Fund balance, December 31	\$0	\$0	\$2,796	\$2,796

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 DRETAC - PROSECUTOR OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$32,500	\$32,500	\$35,743	\$3,243
Total revenues	32,500	32,500	35,743	3,243
Expenditures:				
Current:				
Personal services	83,950	83,950	23,388	60,562
Charges and services	10,000	10,000	1,065	8,935
Total expenditures	93,950	93,950	24,453	69,497
Excess (deficiency) of revenues over expenditures	(61,450)	(61,450)	11,290	72,740
Fund balance, January 1	128,596	128,596	128,596	0
Fund balance, December 31	\$67,146	\$67,146	\$139,886	\$72,740

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 DRETAC - TREASURER OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$30,000	\$30,000	\$35,756	\$5,756
Total revenues	30,000	30,000	35,756	5,756
Expenditures:				
Current:				
Personal services	51,106	51,106	32,704	18,402
Materials and supplies	19,500	19,500	8,586	10,914
Charges and services	28,885	28,885	3,962	24,923
Capital purchases	10,000	10,000	0	10,000
Total expenditures	109,491	109,491	45,252	64,239
Excess (deficiency) of revenues over expenditures	(79,491)	(79,491)	(9,496)	69,995
Fund balance, January 1	79,491	79,491	79,491	0
Fund balance, December 31	\$0	\$0	\$69,995	\$69,995



HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 PREPAYMENT OF INTEREST OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$250	\$250	\$1,000	\$750
Total revenues	250	250	1,000	750
Expenditures:				
Current:				
Materials and supplies	7,054	7,054	790	6,264
Total expenditures	7,054	7,054	790	6,264
Excess (deficiency) of revenues over (under) expenditures	(6,804)	(6,804)	210	7,014
Fund balance, January 1	6,804	6,804	6,804	0
Fund balance, December 31	\$0	\$0	\$7,014	\$7,014

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COMMUNITY CORRECTIONS OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$29,597	\$29,597	\$56,077	\$26,480
Total revenues	29,597	29,597	56,077	26,480
Expenditures:				
Current:				
Personal services	54,884	54,884	47,805	7,079
Total expenditures	54,884	54,884	47,805	7,079
Deficiency of revenues under expenditures	(25,287)	(25,287)	8,272	33,559
Fund balance, January 1	25,781	25,781	25,781	0
Fund balance, December 31	\$494	\$494	\$34,053	\$33,559

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CHILD SUPPORT SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
<b>Revenues:</b>				
Charges for services	\$300,000	\$300,000	\$246,256	(\$53,744)
Intergovernmental revenue	770,000	770,000	852,677	82,677
Miscellaneous revenue	55,000	55,000	21,498	(33,502)
<b>Total revenues</b>	<b>1,125,000</b>	<b>1,125,000</b>	<b>1,120,431</b>	<b>(4,569)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	719,000	719,000	674,541	44,459
Materials and supplies	2,100	2,100	584	1,516
Charges and services	921,418	921,418	565,376	356,042
Capital purchases	3,000	3,000	1,485	1,515
<b>Total expenditures</b>	<b>1,645,518</b>	<b>1,645,518</b>	<b>1,241,986</b>	<b>403,532</b>
Excess (deficiency) of revenues over (under) expenditures	(520,518)	(520,518)	(121,555)	398,963
Fund balance, January 1	507,018	507,018	507,018	0
Prior year encumbrances appropriated	13,500	13,500	13,500	0
<b>Fund balance, December 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$398,963</b>	<b>\$398,963</b>

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 PROBATION SERVICES OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$2,730	\$2,730	\$22,282	\$19,552
Total revenues	2,730	2,730	22,282	19,552
Expenditures:				
Current:				
Personal services	3,920	3,920	3,820	100
Materials and supplies	2,000	3,146	2,919	227
Charges and services	3,050	3,850	3,625	225
Total expenditures	8,970	10,916	10,364	552
Excess (deficiency) of revenues over (under) expenditures	(6,240)	(8,186)	11,918	20,104
Fund balance, January 1	8,136	8,136	8,136	0
Prior year encumbrances appropriated	50	50	50	0
Fund balance, December 31	\$1,946	\$0	\$20,104	\$20,104

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 JUVENILE ACCOUNTABILITY INCENTIVE OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$17,992	\$17,992	\$0	(\$17,992)
Total revenues	17,992	17,992	0	(17,992)
Expenditures:				
Current:				
Materials and supplies	17,000	17,000	0	17,000
Charges and services	1,750	1,750	0	1,750
Total expenditures	18,750	18,750	0	18,750
Excess (deficiency) of revenues over (under) expenditures	(758)	(758)	0	758
Fund balance, January 1	758	758	758	0
Fund balance, December 31	\$0	\$0	\$758	\$758

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
REAL ESTATE ASSESSMENT SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$448,000	\$448,000	\$446,934	(\$1,066)
Miscellaneous revenue	13,000	113,000	109,722	(3,278)
Total revenues	461,000	561,000	556,656	(4,344)
Expenditures:				
Current:				
Personal services	255,100	255,600	244,342	11,258
Materials and supplies	6,144	6,144	4,633	1,511
Charges and services	255,649	355,149	349,149	6,000
Capital purchases	2,500	2,500	0	2,500
Total expenditures	519,393	619,393	598,124	21,269
Excess (deficiency) of revenues over (under) expenditures	(58,393)	(58,393)	(41,468)	16,925
Fund balance, January 1	57,749	57,749	57,749	0
Prior year encumbrances appropriated	644	644	644	0
Fund balance, December 31	\$0	\$0	\$16,925	\$16,925

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 WORKFORCE IN ACTION OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,525,988	\$1,525,988	\$1,564,884	\$38,896
Miscellaneous revenue	21,000	21,000	4,081	(16,919)
Total revenues	1,546,988	1,546,988	1,568,965	21,977
Expenditures:				
Current:				
Charges and services	1,547,026	1,547,026	1,465,681	81,345
Capital purchases	65,638	65,638	60,417	5,221
Total expenditures	1,612,664	1,612,664	1,526,098	86,566
Excess of revenues over expenditures	(65,676)	(65,676)	42,867	108,543
Fund balance, January 1	(950)	(950)	(950)	0
Prior year encumbrances appropriated	66,626	66,626	66,626	0
Fund balance, December 31	\$0	\$0	\$108,543	\$108,543

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MEDIATION OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$29,405	\$29,405	\$31,259	\$1,854
Total revenues	29,405	29,405	31,259	1,854
Expenditures:				
Current:				
Capital purchases	54,000	54,000	25,357	28,643
Total expenditures	54,000	54,000	25,357	28,643
Excess (deficiency) of revenues over (under) expenditures	(24,595)	(24,595)	5,902	30,497
Fund balance, January 1	39,595	39,595	39,595	0
Fund balance, December 31	\$15,000	\$15,000	\$45,497	\$30,497



HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 ANNEXATION PETITION OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$240	\$240	\$0	(\$240)
Total revenues	240	240	0	(240)
Expenditures:				
Current:				
Charges and services	515	515	0	515
Total expenditures	515	515	0	515
Excess (deficiency) of revenues over (under) expenditures	(275)	(275)	0	275
Fund balance, January 1	275	275	275	0
Fund balance, December 31	\$0	\$0	\$275	\$275

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 SPECIAL PROJECTS COMMON PLEAS COURT OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$68,000	\$68,000	\$76,915	\$8,915
Miscellaneous revenue	0	0	91	91
Total revenues	68,000	68,000	77,006	9,006
Expenditures:				
Current:				
Charges and services	54,000	54,000	45,401	8,599
Total expenditures	54,000	54,000	45,401	8,599
Excess (deficiency) of revenues over expenditures	14,000	14,000	31,605	17,605
Fund balance, January 1	35,776	35,776	35,776	0
Fund balance, December 31	\$49,776	\$49,776	\$67,381	\$17,605

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
RECORDERS EQUIPMENT OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$40,000	\$40,000	\$37,245	(\$2,755)
Total revenues	40,000	40,000	37,245	(2,755)
Expenditures:				
Current:				
Capital purchases	60,000	60,000	48,896	11,104
Total expenditures	60,000	60,000	48,896	11,104
Excess (deficiency) of revenues over (under) expenditures	(20,000)	(20,000)	(11,651)	8,349
Fund balance, January 1	22,823	22,823	22,823	0
Fund balance, December 31	\$2,823	\$2,823	\$11,172	\$8,349

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 TITLE DEPARTMENT OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
<b>Revenues:</b>				
Charges for services	\$212,200	\$212,200	\$246,267	\$34,067
Investment earnings	1,800	1,800	4,703	2,903
Total revenues	214,000	214,000	250,970	36,970
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	200,000	201,000	180,568	20,432
Materials and supplies	5,148	6,148	5,576	572
Charges and services	17,200	14,295	10,731	3,564
Capital purchases	1,000	1,000	0	1,000
Total expenditures	223,348	222,443	196,875	25,568
Excess (Deficiency) of revenues over (under) expenditures	(9,348)	(8,443)	54,095	62,538
<b>Other financing sources (uses)</b>				
Transfers out	(54,600)	(54,600)	(54,600)	0
Total other financing sources (uses)	(54,600)	(54,600)	(54,600)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(63,948)	(63,043)	(505)	62,538
Fund balance, January 1	131,845	131,845	131,845	0
Prior year encumbrances appropriated	248	248	248	0
Fund balance, December 31	\$68,145	\$69,050	\$131,588	\$62,538

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 JUVENILE COURT COMPUTER OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$40,288	\$40,288	\$35,854	(\$4,434)
Total revenues	40,288	40,288	35,854	(4,434)
Expenditures:				
Current:				
Charges and services	46,000	46,000	34,133	11,867
Total expenditures	46,000	46,000	34,133	11,867
Excess (deficiency) of revenues over (under) expenditures	(5,712)	(5,712)	1,721	7,433
Fund balance, January 1	5,712	5,712	5,712	0
Fund balance, December 31	\$0	\$0	\$7,433	\$7,433

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CLERK OF COURT COMPUTER OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Charges for services	\$14,000	\$14,000	\$14,260	\$260
Total revenues	14,000	14,000	14,260	260
Expenditures:				
Current:				
Charges and services	16,669	16,669	6,828	9,841
Total expenditures	16,669	16,669	6,828	9,841
Excess (deficiency) of revenues over (under) expenditures	(2,669)	(2,669)	7,432	10,101
Fund balance, January 1	22,365	22,365	22,365	0
Prior year encumbrances appropriated	669	669	669	0
Fund balance, December 31	\$20,365	\$20,365	\$30,466	\$10,101

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CONCEALED WEAPONS OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$3,865	\$3,865	\$2,130	(\$1,735)
Total revenues	3,865	3,865	2,130	(1,735)
Expenditures:				
Current:				
Charges and services	4,000	4,000	1,844	2,156
Total expenditures	4,000	4,000	1,844	2,156
Excess (deficiency) of revenues over expenditures	(135)	(135)	286	421
Fund balance, January 1	135	135	135	0
Fund balance, December 31	\$0	\$0	\$421	\$421

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 JUVENILE INDIGENT DRIVERS ALCOHOL TREATMENT  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$3,413	\$3,413	\$0	(\$3,413)
Total revenues	3,413	3,413	0	(3,413)
Current:				
Charges and services	5,000	5,000	387	4,613
Total expenditures	5,000	5,000	387	4,613
Excess (deficiency) of revenues over (under) expenditures	(1,587)	(1,587)	(387)	1,200
Fund balance, January 1	1,588	1,588	1,588	0
Fund balance, December 31	\$1	\$1	\$1,201	\$1,200



HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 FELONY DELINQUENT CARE AND CUSTODY  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$272,223	\$272,223	\$340,535	\$68,312
Total revenues	<u>272,223</u>	<u>272,223</u>	<u>340,535</u>	<u>68,312</u>
Current:				
Personal services	270,100	270,100	195,393	74,707
Charges and services	243,000	243,000	18,114	224,886
Total expenditures	<u>513,100</u>	<u>513,100</u>	<u>213,507</u>	<u>299,593</u>
Excess (deficiency) of revenues over (under) expenditures	(240,877)	(240,877)	127,028	367,905
Fund balance, January 1	<u>397,777</u>	<u>397,777</u>	<u>397,777</u>	<u>0</u>
Fund balance, December 31	<u><u>\$156,900</u></u>	<u><u>\$156,900</u></u>	<u><u>\$524,805</u></u>	<u><u>\$367,905</u></u>

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 YOUTH PROGRAM OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$19,811	\$19,811	\$10,744	(\$9,067)
Total revenues	19,811	19,811	10,744	(9,067)
Expenditures:				
Charges and services	27,000	27,000	100	26,900
Total expenditures	27,000	27,000	100	26,900
Excess of revenues over expenditures	(7,189)	(7,189)	10,644	17,833
Fund balance, January 1	7,189	7,189	7,189	0
Fund balance, December 31	\$0	\$0	\$17,833	\$17,833

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COMMON PLEAS COURT COMPUTERIZATION  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$2,600	\$2,600	\$2,544	(\$56)
Total revenues	2,600	2,600	2,544	(56)
Expenditures:				
Charges and services	0	15,975	9,577	6,398
Total expenditures	0	15,975	9,577	6,398
Excess of revenues over expenditures	2,600	(13,375)	(7,033)	6,342
Fund balance, January 1	14,412	14,412	14,412	0
Fund balance, December 31	\$17,012	\$1,037	\$7,379	\$6,342

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 TB LEVY OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

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

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HELP AMERICA VOTE OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$15,794	\$15,794	\$15,794	\$0
Total revenues	15,794	15,794	15,794	0
Expenditures:				
Current:				
Charges and services	0	15,794	9,598	6,196
Total expenditures	0	15,794	9,598	6,196
Excess (deficiency) of revenues over (under) expenditures	15,794	0	6,196	6,196
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$15,794	\$0	\$6,196	\$6,196

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CHILDREN SERVICES SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,627,462	\$1,627,462	\$2,002,335	\$374,873
Total revenues	1,627,462	1,627,462	2,002,335	374,873
Expenditures:				
Current:				
Charges and services	2,261,936	2,261,936	1,760,693	501,243
Total expenditures	2,261,936	2,261,936	1,760,693	501,243
Excess (deficiency) of revenues over (under) expenditures	(634,474)	(634,474)	241,642	876,116
Fund balance, January 1	499,474	499,474	499,474	0
Prior year encumbrances appropriated	135,000	135,000	135,000	0
Fund balance, December 31	\$0	\$0	\$876,116	\$876,116

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MARRIAGE LICENSE OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$15,000	\$15,000	\$15,126	\$126
Total revenues	15,000	15,000	15,126	126
Expenditures:				
Current:				
Charges and services	23,553	23,553	15,708	7,845
Total expenditures	23,553	23,553	15,708	7,845
Excess (deficiency) of revenues over (under) expenditures	(8,553)	(8,553)	(582)	7,971
Fund balance, January 1	8,553	8,553	8,553	0
Fund balance, December 31	\$0	\$0	\$7,971	\$7,971

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 DITCH MAINTENANCE OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Special assessments	\$94,645	\$94,645	\$93,452	(\$1,193)
Miscellaneous revenue	2,500	2,500	2,853	353
Total revenues	97,145	97,145	96,305	(840)
Expenditures:				
Current:				
Personal services	64,700	64,700	57,042	7,658
Materials and supplies	5,000	5,000	3,757	1,243
Charges and services	57,500	57,500	53,333	4,167
Total expenditures	127,200	127,200	114,132	13,068
Excess (deficiency) of revenues over (under) expenditures	(30,055)	(30,055)	(17,827)	12,228
Fund balance, January 1	70,995	70,995	70,995	0
Fund balance, December 31	\$40,940	\$40,940	\$53,168	\$12,228



HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 TITLE I OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$30,000	\$30,000	\$18,416	(\$11,584)
Total revenues	30,000	30,000	18,416	(11,584)
Expenditures:				
Current:				
Personal services	27,300	27,300	15,060	12,240
Charges and services	12,700	12,700	9,856	2,844
Total expenditures	40,000	40,000	24,916	15,084
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,000)	(6,500)	3,500
Other financing sources (uses):				
Transfers in	10,000	10,000	0	(10,000)
Total other financing sources (uses)	10,000	10,000	0	(10,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	0	0	(6,500)	(6,500)
Fund balance, January 1	6,558	6,558	6,558	0
Fund balance, December 31	\$6,558	\$6,558	\$58	(\$6,500)

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HURON COUNTY BLOCK GRANT OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$175,000	\$222,815	\$220,755	(\$2,060)
Total revenues	175,000	222,815	220,755	(2,060)
Expenditures:				
Current:				
Charges and services	175,750	250,900	223,565	27,335
Total expenditures	175,750	250,900	223,565	27,335
Excess (deficiency) of revenues over (under) expenditures	(750)	(28,085)	(2,810)	25,275
Fund balance, January 1	27,835	27,835	27,835	0
Prior year encumbrances appropriated	250	250	250	0
Fund balance, December 31	\$27,335	\$0	\$25,275	\$25,275

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HURON COUNTY REVOLVING LOAN OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$58,782	\$58,782	\$33,255	(\$25,527)
Miscellaneous revenue	2,000	2,000	5,730	3,730
Total revenues	60,782	60,782	38,985	(21,797)
Expenditures:				
Current:				
Charges and services	110,000	110,000	2,875	107,125
Total expenditures	110,000	110,000	2,875	107,125
Excess (deficiency) of revenues over (under) expenditures	(49,218)	(49,218)	36,110	85,328
Fund balance, January 1	226,747	226,747	226,747	0
Fund balance, December 31	\$177,529	\$177,529	\$262,857	\$85,328

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 2002 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

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

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 PARTIAL TAXIWAY OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

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

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
EMERGENCY MANAGEMENT AGENCY OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$61,659	\$61,659	\$194,827	\$133,168
Miscellaneous revenue	28,000	28,000	131,613	103,613
Total revenues	89,659	89,659	326,440	236,781
Expenditures:				
Current:				
Personal services	69,900	69,900	31,255	38,645
Charges and services	176,755	313,227	189,161	124,066
Total expenditures	246,655	383,127	220,416	162,711
Excess (deficiency) of revenues over (under) expenditures	(156,996)	(293,468)	106,024	399,492
Fund balance, January 1	292,963	292,963	292,963	0
Prior year encumbrances appropriated	505	505	505	0
Fund balance, December 31	\$136,472	\$0	\$399,492	\$399,492

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 2005 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$53,219	\$53,219	\$44,933	(\$8,286)
Total revenues	53,219	53,219	44,933	(8,286)
Expenditures:				
Current:				
Charges and services	53,219	53,219	14,623	38,596
Total expenditures	53,219	53,219	14,623	38,596
Excess (deficiency) of revenues over (under) expenditures	0	0	30,310	30,310
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$30,310	\$30,310

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 2003 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$53,219	\$53,219	\$44,933	(\$8,286)
Total revenues	53,219	53,219	44,933	(8,286)
Expenditures:				
Current:				
Charges and services	13,377	13,377	13,377	0
Total expenditures	13,377	13,377	13,377	0
Deficiency of revenues (under) expenditures	39,842	39,842	31,556	(8,286)
Fund balance, January 1	13,377	13,377	13,377	0
Fund balance, December 31	\$53,219	\$53,219	\$44,933	(\$8,286)



HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MUNY ROAD OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$160,000	\$160,000	\$180,945	\$20,945
Total revenues	160,000	160,000	180,945	20,945
Expenditures:				
Current:				
Charges and services	561,536	561,536	88,414	473,122
Total expenditures	561,536	561,536	88,414	473,122
Excess (deficiency) of revenues over (under) expenditures	(401,536)	(401,536)	92,531	494,067
Fund balance, January 1	401,536	401,536	401,536	0
Fund balance, December 31	\$0	\$0	\$494,067	\$494,067

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLING SCRAP TIRES OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

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

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MUNICIPAL COURT ADVOCACY OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental Revenue	\$43,000	\$43,000	\$23,994	(\$19,006)
Total revenues	43,000	43,000	23,994	(19,006)
Expenditures:				
Current:				
Personal services	33,750	30,750	18,643	12,107
Materials and supplies	1,719	1,939	1,723	216
Charges and services	5,857	9,060	6,201	2,859
Capital outlay	2,000	2,000	600	1,400
Total expenditures	43,326	43,749	27,167	16,582
Excess (deficiency) of revenues over (under) expenditures	(326)	(749)	(3,173)	(2,424)
Fund balance, January 1	13,428	13,428	13,428	0
Prior year encumbrances	748	748	748	0
Fund balance, December 31	\$13,850	\$13,427	\$11,003	(\$2,424)

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
VICTIMS ASSISTANCE OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$100,000	\$100,000	\$69,230	(\$30,770)
Miscellaneous revenue	40,000	40,000	74,449	34,449
Total revenues	140,000	140,000	143,679	3,679
Expenditures:				
Current:				
Personal services	128,700	128,700	92,764	35,936
Materials and supplies	1,209	1,209	718	491
Charges and services	11,106	11,234	5,683	5,551
Capital outlay	5,000	5,000	190	4,810
Total expenditures	146,015	146,143	99,355	46,788
Excess (deficiency) of revenues over (under) expenditures	(6,015)	(6,143)	44,324	50,467
Fund balance, January 1	22,021	22,021	22,021	0
Prior year encumbrances appropriated	803	803	803	0
Fund balance, December 31	\$16,809	\$16,681	\$67,148	\$50,467

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 911 EMERGENCY EQUIPMENT OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$21,031	\$21,031	\$19,101	(\$1,930)
Total revenues	21,031	21,031	19,101	(1,930)
Expenditures:				
Current:				
Charges and services	24,221	24,221	19,285	4,936
Total expenditures	24,221	24,221	19,285	4,936
Excess of revenues over expenditures	(3,190)	(3,190)	(184)	3,006
Fund balance, January 1	3,190	3,190	3,190	0
Fund balance, December 31	\$0	\$0	\$3,006	\$3,006

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MRDD RESIDENTIAL OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$220,000	\$220,000	\$297,398	\$77,398
Total revenues	220,000	220,000	297,398	77,398
Expenditures:				
Current:				
Charges and services	230,000	230,000	92,296	137,704
Total expenditures	230,000	230,000	92,296	137,704
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,000)	205,102	215,102
Fund balance, January 1	199,413	199,413	199,413	0
Prior year encumbrances appropriated	10,000	10,000	10,000	0
Fund balance, December 31	\$199,413	\$199,413	\$414,515	\$215,102

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 SENIOR SERVICES CENTER OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$451,000	\$478,000	\$468,285	(\$9,715)
Intergovernmental revenue	43,000	43,000	52,230	9,230
Total revenues	494,000	521,000	520,515	(485)
Expenditures:				
Current:				
Charges and services	494,000	521,000	520,515	485
Total expenditures	494,000	521,000	520,515	485
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, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COMPREHENSIVE HOUSING SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$456,250	\$456,250	\$200,771	(\$255,479)
Investment earnings	0	0	914	914
Total revenues	456,250	456,250	201,685	(254,565)
Expenditures:				
Current:				
Charges and services	456,250	487,186	203,771	283,415
Total expenditures	456,250	487,186	203,771	283,415
Excess (deficiency) of revenues over (under) expenditures	0	(30,936)	(2,086)	28,850
Fund balance, January 1	30,936	30,936	30,936	0
Fund balance, December 31	\$30,936	\$0	\$28,850	\$28,850



HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 2004 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$28,309	\$28,309	\$10,712	(\$17,597)
Total revenues	28,309	28,309	10,712	(17,597)
Expenditures:				
Current:				
Charges and services	60,126	60,126	31,798	28,328
Total expenditures	60,126	60,126	31,798	28,328
Excess (deficiency) of revenues over (under) expenditures	(31,817)	(31,817)	(21,086)	10,731
Fund balance, January 1	31,817	31,817	31,817	0
Fund balance, December 31	\$0	\$0	\$10,731	\$10,731

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HOMELAND SECURITY  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$569,943	\$653,444	\$653,444	\$0
Total revenues	569,943	653,444	653,444	0
Expenditures:				
Current:				
Charges and services	439,602	560,112	560,112	0
Capital purchases	161,354	133,896	133,896	0
Total expenditures	600,956	694,008	694,008	0
Excess (deficiency) of revenues over (under) expenditures	(31,013)	(40,564)	(40,564)	0
Fund balance, January 1	(85,767)	(85,767)	(85,767)	0
Prior year encumbrances appropriated	126,331	126,331	126,331	0
Fund balance, December 31	\$9,551	\$0	\$0	\$0

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 LOCAL EMERGENCY PLANNING  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$21,500	\$21,500	\$22,745	\$1,245
Total revenues	21,500	21,500	22,745	1,245
Expenditures:				
Current:				
Charges and services	25,036	25,036	22,348	2,688
Total expenditures	25,036	25,036	22,348	2,688
Excess (deficiency) of revenues over (under) expenditures	(3,536)	(3,536)	397	3,933
Fund balance, January 1	24,321	24,321	24,321	0
Prior year encumbrances appropriated	36	36	36	0
Fund balance, December 31	<u>\$20,821</u>	<u>\$20,821</u>	<u>\$24,754</u>	<u>\$3,933</u>

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
EMA HAZMAT OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,586	\$16,586	\$16,443	(\$143)
Miscellaneous revenue	0	0	649	649
Total revenues	16,586	16,586	17,092	506
Expenditures:				
Current:				
Materials and supplies	20,170	20,170	2,296	17,874
Capital outlay	30,000	30,000	0	30,000
Total expenditures	50,170	50,170	2,296	47,874
Excess (deficiency) of revenues over (under) expenditures	(33,584)	(33,584)	14,796	48,380
Fund balance, January 1	73,040	73,040	73,040	0
Prior year encumbrances appropriated	170	170	170	
Fund balance, December 31	\$39,626	\$39,626	\$88,006	\$48,380

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
EARLY INTERVENTION COLLABORATIVE OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$2,500	\$2,500	\$660	(\$1,840)
Investment earnings	80	80	202	122
Miscellaneous revenue	22,000	28,300	30,754	2,454
Total revenues	24,580	30,880	31,616	736
Expenditures:				
Current:				
Materials and supplies	3,175	6,375	5,377	998
Other	26,513	29,613	29,511	102
Total expenditures	29,688	35,988	34,888	1,100
Excess (deficiency) of revenues over (under) expenditures	(5,108)	(5,108)	(3,272)	1,836
Fund balance, January 1	5,108	5,108	5,108	0
Fund balance, December 31	\$0	\$0	\$1,836	\$1,836

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MRDD TRUST OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$10,000	\$10,138	\$138
Total revenues	10,000	10,000	10,138	138
Expenditures:				
Current:				
Other	11,000	11,000	5,374	5,626
Total expenditures	11,000	11,000	5,374	5,626
Excess (deficiency) of revenues over (under) expenditures	(1,000)	(1,000)	4,764	5,764
Fund balance, January 1	34,783	34,783	34,783	0
Fund balance, December 31	\$33,783	\$33,783	\$39,547	\$5,764

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HARTE TRUST OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$5,500	\$5,500	\$4,305	(\$1,195)
Total revenues	5,500	5,500	4,305	(1,195)
Expenditures:				
Current:				
Other	26,097	26,097	8,611	17,486
Total expenditures	26,097	26,097	8,611	17,486
Excess (deficiency) of revenues over (under) expenditures	(20,597)	(20,597)	(4,306)	16,291
Fund balance, January 1	20,597	20,597	20,597	0
Fund balance, December 31	\$0	\$0	\$16,291	\$16,291

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CHILDREN'S TRUST OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$22,000	\$22,000	\$21,218	(\$782)
Total revenues	22,000	22,000	21,218	(782)
Expenditures:				
Current:				
Other	25,875	25,875	13,472	12,403
Total expenditures	25,875	25,875	13,472	12,403
Excess (deficiency) of revenues over (under) expenditures	(3,875)	(3,875)	7,746	11,621
Fund balance, January 1	3,875	3,875	3,875	0
Fund balance, December 31	\$0	\$0	\$11,621	\$11,621



HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COMMISSARY ROTARY TRUST OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$56,755	\$56,755	\$49,360	(\$7,395)
Total revenues	56,755	56,755	49,360	(7,395)
Expenditures:				
Current:				
Other	175,000	175,000	44,206	130,794
Total expenditures	175,000	175,000	44,206	130,794
Excess (deficiency) of revenues over (under) expenditures	(118,245)	(118,245)	5,154	123,399
Fund balance, January 1	118,245	118,245	118,245	0
Fund balance, December 31	\$0	\$0	\$123,399	\$123,399

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CANINE TRUST OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$296	\$296	\$1,040	\$744
Total revenues	296	296	1,040	744
Expenditures:				
Current:				
Other	11,000	11,000	474	10,526
Total expenditures	11,000	11,000	474	10,526
Excess (deficiency) of revenues over (under) expenditures	(10,704)	(10,704)	566	11,270
Fund balance, January 1	804	804	804	0
Fund balance, December 31	(\$9,900)	(\$9,900)	\$1,370	\$11,270

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 UNCLAIMED MONEY OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$5,000	\$5,000	\$10,751	\$5,751
Total revenues	5,000	5,000	10,751	5,751
Expenditures:				
Current:				
Other	76,406	76,406	3,874	72,532
Total expenditures	76,406	76,406	3,874	72,532
Excess (deficiency) of revenues over (under) expenditures	(71,406)	(71,406)	6,877	78,283
Fund balance, January 1	71,406	71,406	71,406	0
Fund balance, December 31	\$0	\$0	\$78,283	\$78,283

HURON COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
ALL DEBT SERVICE FUNDS  
YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$341,188	\$341,188	\$341,767	\$579
Total revenue	341,188	341,188	341,767	579
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal retirement	522,868	905,364	800,000	105,364
Interest and fiscal charges	307,165	307,165	307,165	0
Total expenditures	830,033	1,212,529	1,107,165	105,364
Excess (Deficiency) of revenues over (under) expenditures	(488,845)	(871,341)	(765,398)	105,943
<b>Other financing sources (uses)</b>				
Transfers in	870,761	870,761	806,982	(63,779)
Total other financing sources (uses)	870,761	870,761	806,982	(63,779)
Excess of revenues and other financing sources over expenditures and other uses	381,916	(580)	41,584	42,164
Fund balance, January 1	580	580	580	0
Fund balance, December 31	\$382,496	\$0	\$42,164	\$42,164

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MRDD CONSTRUCTION  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$20,000	\$20,000	\$54,128	\$34,128
Total revenue	20,000	20,000	54,128	34,128
Expenditures:				
Capital outlay	20,000	45,000	24,544	20,456
Total expenditures	20,000	45,000	24,544	20,456
Deficiency of revenues over expenditures	0	(25,000)	29,584	54,584
Fund balance, January 1	90,168	90,168	90,168	0
Fund balance, December 31	\$90,168	\$65,168	\$119,752	\$54,584

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 PERMANENT IMPROVEMENT  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Miscellaneous	\$250,000	\$295,040	\$295,040	\$0
Total revenue	250,000	295,040	295,040	0
Expenditures:				
Capital outlay	12,545	227,585	152,965	74,620
Total expenditures	12,545	227,585	152,965	74,620
Excess (Deficiency) of revenues over (under) expenditures	237,455	67,455	142,075	74,620
Fund balance, January 1	12,545	12,545	12,545	0
Fund balance, December 31	\$250,000	\$80,000	\$154,620	\$74,620

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COUNTY CAPITAL PROJECTS  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Investment earnings	\$5,000	\$5,000	\$11,025	\$6,025
Total revenue	5,000	5,000	11,025	6,025
Expenditures:				
Capital outlay	401,729	401,729	117,434	284,295
Total expenditures	401,729	401,729	117,434	284,295
Excess (Deficiency) of revenues over (under) expenditures	(396,729)	(396,729)	(106,409)	290,320
Fund balance, January 1	392,512	392,512	392,512	0
Prior year encumbrances appropriated	4,729	4,729	4,729	0
Fund balance, December 31	\$512	\$512	\$290,832	\$290,320

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 NEW VOTING EQUIPMENT  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$89,200	\$89,200	\$0	(\$89,200)
Total revenue	89,200	89,200	0	(89,200)
Expenditures:				
Capital outlay	89,200	134,160	41,979	92,181
Total expenditures	89,200	134,160	41,979	92,181
Excess (deficiency) of revenues over (under) expenditures	0	(44,960)	(41,979)	2,981
Other financing sources:				
Transfers in	0	44,960	44,960	0
Total other financing sources	0	44,960	44,960	0
Excess (deficiency) of revenues and other financing sources over expendi- tures and other uses	0	0	2,981	2,981
Fund balance, January 1	57	57	57	0
Fund balance, December 31	\$57	\$57	\$3,038	\$2,981



**HURON COUNTY, OHIO  
LANDFILL ENTERPRISE FUND  
DECEMBER 31, 2005**

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

HURON COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
ENTERPRISE FUND  
YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Operation revenues:				
Charges for services	\$2,184,000	\$2,184,000	\$2,432,202	\$248,202
Miscellaneous revenue	377,699	377,699	65,366	(312,333)
Total operating revenues	2,561,699	2,561,699	2,497,568	(64,131)
Operating expenses:				
Personal services	375,259	357,195	347,551	9,644
Materials and supplies	36,087	28,087	15,387	12,700
Contractual services	1,686,290	1,706,486	1,525,870	180,616
Other operating expenses	583,896	619,264	500,634	118,630
Total operating Expenses	2,681,532	2,711,032	2,389,442	321,590
Operating income (loss)	(119,833)	(149,333)	108,126	257,459
Non-operating revenues (expenses)				
Principal retirement	(260,000)	(260,000)	(260,000)	0
Interest and fiscal charges	(77,775)	(77,775)	(77,775)	0
Total non-operating revenues (expenses)	(337,775)	(337,775)	(337,775)	0
Income (loss) before operating transfers	(457,608)	(487,108)	(229,649)	257,459
Transfers in	362,775	700,550	337,775	(362,775)
Transfers out	(160,113)	(160,113)	(160,113)	0
Net income	(254,946)	53,329	(51,987)	(105,316)
Net assets, January 1	362,665	362,665	362,665	0
Net assets, December 31	\$107,719	\$415,994	\$310,678	(\$105,316)

**HURON COUNTY, OHIO  
INTERNAL SERVICE FUND  
DECEMBER 31, 2005**

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

HURON COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
INTERNAL SERVICE FUND  
YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Operation revenues:				
Charges for services	\$3,350,000	\$4,160,000	\$4,181,043	\$21,043
Total operating revenues	3,350,000	4,160,000	4,181,043	21,043
Operating expenses:				
Other operating expenses	3,859,165	4,669,165	4,293,072	376,093
Total operating Expenses	3,859,165	4,669,165	4,293,072	376,093
Operating income (loss)	(509,165)	(509,165)	(112,029)	397,136
Non-operating revenues (expenses)				
Investment income	6,608	6,608	6,017	(591)
Total non-operating revnues (expenses)	6,608	6,608	6,017	(591)
Net income	(502,557)	(502,557)	(106,012)	396,545
Net assets, January 1	502,557	502,557	502,557	0
Net assets, December 31	\$0	\$0	\$396,545	\$396,545

**HURON COUNTY, OHIO  
FIDUCIARY FUNDS  
DECEMBER 31, 2005**

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

**HURON COUNTY, OHIO**  
**AGENCY FUNDS**  
**DECEMBER 31, 2005**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Beginning Balance January 1, 2005	Additions	Deductions	Ending Balance December 31, 2005
<b>UNDIVIDED TAXES:</b>				
<b>REAL ESTATE TAX</b>				
Assets:				
Taxes receivable.....	\$34,287,233	\$36,410,805	\$34,287,233	\$36,410,805
Pooled cash and cash equivalents.....	965,911	33,560,036	32,631,168	1,894,779
	<u>\$35,253,144</u>	<u>\$69,970,841</u>	<u>\$66,918,401</u>	<u>\$38,305,584</u>
Liabilities:				
Due to other governments.....	\$34,287,233	\$36,410,805	\$34,287,233	\$36,410,805
Unapportioned monies.....	965,911	33,560,036	32,631,168	1,894,779
	<u>\$35,253,144</u>	<u>\$69,970,841</u>	<u>\$66,918,401</u>	<u>\$38,305,584</u>
<b>TANGIBLE PROPERTY TAX</b>				
Assets:				
Taxes receivable.....	\$9,076,733	\$8,703,752	\$9,076,733	\$8,703,752
Pooled cash and cash equivalents.....	50,575	8,605,401	8,610,546	45,430
	<u>\$9,127,308</u>	<u>\$17,309,153</u>	<u>\$17,687,279</u>	<u>\$8,749,182</u>
Liabilities:				
Due to other governments.....	\$9,076,733	\$8,703,752	\$9,076,733	\$8,703,752
Unapportioned monies.....	50,575	8,605,401	8,610,546	45,430
	<u>\$9,127,308</u>	<u>\$17,309,153</u>	<u>\$17,687,279</u>	<u>\$8,749,182</u>
<b>TOWNSHIP GASOLINE TAX</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$1,470,883	\$1,470,883	\$0
Due from other governments.....	650,000	735,000	650,000	735,000
	<u>\$650,000</u>	<u>\$2,205,883</u>	<u>\$2,120,883</u>	<u>\$735,000</u>
Liabilities:				
Unapportioned monies.....	\$0	\$1,470,883	\$1,470,883	\$0
Due to other governments.....	650,000	735,000	650,000	735,000
	<u>\$650,000</u>	<u>\$2,205,883</u>	<u>\$2,120,883</u>	<u>\$735,000</u>
<b>ESTATE TAX</b>				
Assets:				
Pooled cash and cash equivalents.....	\$420,657	\$964,876	\$1,027,601	\$357,932
Liabilities:				
Unapportioned monies.....	\$420,657	\$964,876	\$1,027,601	\$357,932

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Beginning Balance January 1, 2005	Additions	Deductions	Ending Balance December 31, 2005
<b>MOBILE HOME TAX</b>				
Assets:				
Taxes receivable.....	\$679,573	\$338,888	\$679,573	\$338,888
Pooled cash and cash equivalents.....	47,440	372,802	362,730	57,512
	<u>\$727,013</u>	<u>\$711,690</u>	<u>\$1,042,303</u>	<u>\$396,400</u>
Liabilities:				
Due to other governments.....	\$679,573	\$338,888	\$679,573	\$338,888
Unapportioned monies.....	47,440	372,802	362,730	57,512
	<u>\$727,013</u>	<u>\$711,690</u>	<u>\$1,042,303</u>	<u>\$396,400</u>
<b>MOTOR VEHICLE LICENSE TAX</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$379,026	\$379,026	\$0
Due from other governments.....	205,000	190,000	205,000	190,000
	<u>\$205,000</u>	<u>\$569,026</u>	<u>\$584,026</u>	<u>\$190,000</u>
Liabilities:				
Unapportioned monies.....	\$0	\$379,026	\$379,026	\$0
Due to other governments.....	205,000	190,000	205,000	190,000
	<u>\$205,000</u>	<u>\$569,026</u>	<u>\$584,026</u>	<u>\$190,000</u>
<b>CIGARETTE TAX</b>				
Assets:				
Pooled cash and cash equivalents.....	\$38	\$2,595	\$2,632	\$1
Liabilities:				
Unapportioned monies.....	\$38	\$2,595	\$2,632	\$1
<b>LOCAL GOVERNMENT TAX</b>				
Assets:				
Pooled cash and cash equivalents.....	\$270,959	\$2,653,394	\$2,647,084	\$277,269
Due from other governments.....	875,363	942,709	875,363	942,709
	<u>\$1,146,322</u>	<u>\$3,596,103</u>	<u>\$3,522,447</u>	<u>\$1,219,978</u>
Liabilities:				
Unapportioned monies.....	\$270,959	\$2,653,394	\$2,647,084	\$277,269
Due to other governments.....	875,363	942,709	875,363	942,709
	<u>\$1,146,322</u>	<u>\$3,596,103</u>	<u>\$3,522,447</u>	<u>\$1,219,978</u>

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Beginning Balance January 1, 2005	Additions	Deductions	Ending Balance December 31, 2005
<b>REVENUE ASSISTANCE TAX</b>				
Assets:				
Pooled cash and cash equivalents.....	\$118,528	\$508,649	\$590,187	\$36,990
Due from other governments.....	167,999	180,715	167,999	180,715
	<u>\$286,527</u>	<u>\$689,364</u>	<u>\$758,186</u>	<u>\$217,705</u>
Liabilities:				
Unapportioned monies.....	\$118,528	\$508,649	\$590,187	\$36,990
Due to other governments.....	167,999	180,715	167,999	180,715
	<u>\$286,527</u>	<u>\$689,364</u>	<u>\$758,186</u>	<u>\$217,705</u>
<b>CLERK OF COURTS</b>				
Assets:				
Segregated cash accounts.....	\$540,551	\$9,543,595	\$9,585,275	\$498,871
Liabilities:				
Deposits held due to others.....	\$540,551	\$9,543,595	\$9,585,275	\$498,871
<b>JUVENILE COURT</b>				
Assets:				
Segregated cash accounts.....	\$10,766	\$236,879	\$188,460	\$59,185
Liabilities:				
Deposits held due to others.....	\$10,766	\$236,879	\$188,460	\$59,185
<b>PROBATE COURT</b>				
Assets:				
Segregated cash accounts.....	\$30,312	\$104,547	\$105,468	\$29,391
Liabilities:				
Deposits held due to others.....	\$30,312	\$104,547	\$105,468	\$29,391
<b>SHERIFF - GENERAL</b>				
Assets:				
Segregated cash accounts.....	\$0	\$1,908,670	\$1,904,170	\$4,500
Liabilities:				
Deposits held due to others.....	\$0	\$1,908,670	\$1,904,170	\$4,500
<b>SHERIFF - COMMISSARY</b>				
Assets:				
Segregated cash accounts.....	\$5,490	\$113,018	\$113,124	\$5,384
Liabilities:				
Deposits held due to others.....	\$5,490	\$113,018	\$113,124	\$5,384

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Beginning Balance January 1, 2005	Additions	Deductions	Ending Balance December 31, 2005
<b>CHILD SUPPORT ENFORCEMENT</b>				
Assets:				
Segregated cash accounts.....	\$2,147	\$356,858	\$353,224	\$5,781
	<u>\$2,147</u>	<u>\$356,858</u>	<u>\$353,224</u>	<u>\$5,781</u>
Liabilities:				
Deposits held due to others.....	\$2,147	\$356,858	\$353,224	\$5,781
	<u>\$2,147</u>	<u>\$356,858</u>	<u>\$353,224</u>	<u>\$5,781</u>
<b>HEALTH DEPARTMENT</b>				
Assets:				
Pooled cash and investments.....	\$583,021	\$2,224,808	\$2,211,290	\$596,539
	<u>\$583,021</u>	<u>\$2,224,808</u>	<u>\$2,211,290</u>	<u>\$596,539</u>
Liabilities:				
Deposits held due to others.....	\$583,021	\$2,224,808	\$2,211,290	\$596,539
	<u>\$583,021</u>	<u>\$2,224,808</u>	<u>\$2,211,290</u>	<u>\$596,539</u>
<b>SOIL &amp; WATER FUND</b>				
Assets:				
Pooled Cash & Cash Equivalents.....	\$24,676	\$354,167	\$357,382	\$21,461
	<u>\$24,676</u>	<u>\$354,167</u>	<u>\$357,382</u>	<u>\$21,461</u>
Liabilities:				
Deposits held due to others.....	\$24,676	\$354,167	\$357,382	\$21,461
	<u>\$24,676</u>	<u>\$354,167</u>	<u>\$357,382</u>	<u>\$21,461</u>
<b>LAW LIBRARY</b>				
Assets:				
Pooled cash and cash equivalents.....	\$8,165	\$90,915	\$94,964	\$4,116
	<u>\$8,165</u>	<u>\$90,915</u>	<u>\$94,964</u>	<u>\$4,116</u>
Liabilities:				
Unapportioned monies.....	\$8,165	\$90,915	\$94,964	\$4,116
	<u>\$8,165</u>	<u>\$90,915</u>	<u>\$94,964</u>	<u>\$4,116</u>
<b>ESCROW ACCOUNT</b>				
Assets:				
Pooled Cash & Cash Equivalents.....	\$42,333	\$19,719	\$17,155	\$44,897
	<u>\$42,333</u>	<u>\$19,719</u>	<u>\$17,155</u>	<u>\$44,897</u>
Liabilities:				
Deposits held due to others.....	\$42,333	\$19,719	\$17,155	\$44,897
	<u>\$42,333</u>	<u>\$19,719</u>	<u>\$17,155</u>	<u>\$44,897</u>
<b>STATE OF OHIO</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$195,169	\$195,169	\$0
	<u>\$0</u>	<u>\$195,169</u>	<u>\$195,169</u>	<u>\$0</u>
Liabilities:				
Unapportioned monies.....	\$0	\$195,169	\$195,169	\$0
	<u>\$0</u>	<u>\$195,169</u>	<u>\$195,169</u>	<u>\$0</u>

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Beginning Balance January 1, 2005	Additions	Deductions	Ending Balance December 31, 2005
<b>TOWNSHIP ROAD MILEAGE</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$187,832	\$187,832	\$0
Due from other governments.....	97,000	94,000	97,000	94,000
	<u>\$97,000</u>	<u>\$281,832</u>	<u>\$284,832</u>	<u>\$94,000</u>
Liabilities:				
Unapportioned monies.....	\$0	\$187,832	\$187,832	\$0
Due to other governments.....	97,000	94,000	97,000	94,000
	<u>\$97,000</u>	<u>\$281,832</u>	<u>\$284,832</u>	<u>\$94,000</u>
<b>TOWNSHIP PERMISSIVE TAX</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$116,512	\$116,512	\$0
Due from other governments.....	58,000	58,000	58,000	58,000
	<u>\$58,000</u>	<u>\$174,512</u>	<u>\$174,512</u>	<u>\$58,000</u>
Liabilities:				
Unapportioned monies.....	\$0	\$116,512	\$116,512	\$0
Due to other governments.....	58,000	58,000	58,000	58,000
	<u>\$58,000</u>	<u>\$174,512</u>	<u>\$174,512</u>	<u>\$58,000</u>
<b>OHIO ELECTIONS COMMISSION</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$2,370	\$2,370	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$2,370	\$2,370	\$0
<b>BMV</b>				
Assets:				
Pooled cash and cash equivalents.....	\$9,954	\$267,754	\$276,789	\$919
Segregated cash accounts.....	6,300	70,329	68,190	8,439
	<u>\$16,254</u>	<u>\$338,083</u>	<u>\$344,979</u>	<u>\$9,358</u>
Liabilities:				
Deposits held due to others.....	\$9,954	\$267,754	\$276,789	\$919
Unapportioned monies.....	6,300	70,329	68,190	8,439
	<u>\$16,254</u>	<u>\$338,083</u>	<u>\$344,979</u>	<u>\$9,358</u>

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Beginning Balance January 1, 2005	Additions	Deductions	Ending Balance December 31, 2005
<b>SHERIFF'S LAW ENFORCEMENT</b>				
Assets:				
Segregated cash accounts.....	\$18,284	\$38,030	\$27,369	\$28,945
Liabilities:				
Unapportioned monies.....	\$18,284	\$38,030	\$27,369	\$28,945
<b>LIBRARIES</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$2,226,698	\$2,226,698	\$0
Liabilities:				
Unapportioned Monies.....	\$0	\$2,226,698	\$2,226,698	\$0
<b>PERS</b>				
Assets:				
Pooled cash and cash equivalents.....	\$88,689	\$1,111,730	\$1,103,653	\$96,766
Liabilities:				
Payroll withholdings.....	\$88,689	\$1,111,730	\$1,103,653	\$96,766
<b>STRS</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$15,994	\$15,994	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$15,994	\$15,994	\$0
<b>HURON COUNTY PARK DISTRICT</b>				
Assets:				
Pooled cash and cash equivalents.....	\$1,884	\$14,659	\$11,085	\$5,458
Liabilities:				
Deposits held due to others.....	\$1,884	\$14,659	\$11,085	\$5,458
<b>HURON COUNTY AIRPORT AUTHORITY</b>				
Assets:				
Pooled cash and cash equivalents.....	\$34,847	\$218,231	\$230,567	\$22,511
Liabilities:				
Deposits held due to others.....	\$34,847	\$218,231	\$230,567	\$22,511

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Beginning Balance January 1, 2005	Additions	Deductions	Ending Balance December 31, 2005
<b>BUREAU OF WORKERS COMP</b>				
Assets:				
Pooled cash and cash equivalents.....	\$4,724	\$46,363	\$12,909	\$38,178
Liabilities:				
Unapportioned monies.....	\$4,724	\$46,363	\$12,909	\$38,178
<b>MISCELLANEOUS PAYROLL</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$235,074	\$235,024	\$50
Liabilities:				
Payroll withholdings.....	\$0	\$235,074	\$235,024	\$50
<b>DEFERRED COMPENSATION</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$449,145	\$449,145	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$449,145	\$449,145	\$0
<b>CITY INCOME TAX</b>				
Assets:				
Pooled cash and cash equivalents.....	\$58,043	\$214,537	\$214,242	\$58,338
Liabilities:				
Payroll withholdings.....	\$58,043	\$214,537	\$214,242	\$58,338
<b>SCHOOL INCOME TAX</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$75,243	\$75,243	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$75,243	\$75,243	\$0
<b>INSURANCE</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$64,990	\$64,990	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$64,990	\$64,990	\$0

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Beginning Balance January 1, 2005	Additions	Deductions	Ending Balance December 31, 2005
<b>HEALTH INSURANCE PREMIUM</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$209,644	\$209,644	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$209,644	\$209,644	\$0
<b>PRORATA REAL ESTATE</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$20,641	\$20,641	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$20,641	\$20,641	\$0
<b>HOUSING ESCROW</b>				
Assets:				
Pooled cash and cash equivalents.....	\$100	\$0	\$0	\$100
Liabilities:				
Deposits held due to others.....	\$100	\$0	\$0	\$100
<b>FEDERAL INCOME TAX</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$1,383,979	\$1,383,979	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$1,383,979	\$1,383,979	\$0
<b>MEDICARE</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$181,288	\$181,288	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$181,288	\$181,288	\$0
<b>STATE INCOME TAX</b>				
Assets:				
Pooled cash and cash equivalents.....	\$0	\$435,431	\$435,431	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$435,431	\$435,431	\$0

-CONTINUED



HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Beginning Balance January 1, 2005	Additions	Deductions	Ending Balance December 31, 2005
<b>HURON COUNTY TRANSIT</b>				
Assets:				
Pooled cash and cash equivalents.....	\$21,949	\$454,687	\$453,507	\$23,129
Liabilities:				
Deposits held due to others.....	\$21,949	\$454,687	\$453,507	\$23,129
<b>SHERIFF'S FOJ TRANSPORT</b>				
Assets:				
Segregated cash accounts.....	\$1,083	\$33,375	\$33,663	\$795
Liabilities:				
Unapportioned monies.....	\$1,083	\$33,375	\$33,663	\$795
<b>PROSECUTOR'S FOJ</b>				
Assets:				
Segregated cash accounts.....	\$4,746	\$30,347	\$23,846	\$11,247
Liabilities:				
Unapportioned monies.....	\$4,746	\$30,347	\$23,846	\$11,247
<b>STATE RECORDER FEES</b>				
Assets:				
Pooled cash and cash equivalents.....	\$83,652	\$334,165	\$330,740	\$87,077
Liabilities:				
Deposits held due to others.....	\$83,652	\$334,165	\$330,740	\$87,077
<b>TAXING DISTRICT</b>				
Assets:				
Pooled cash and cash equivalents.....	\$114,000	\$32,112,406	\$32,226,406	\$0
Liabilities:				
Deposits held due to others.....	\$114,000	\$32,112,406	\$32,226,406	\$0

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HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2005

	Beginning Balance January 1, 2005	Additions	Deductions	Ending Balance December 31, 2005
<b>TOTALS</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents.....	\$2,950,145	\$91,781,813	\$91,062,506	\$3,669,452
Segregated cash accounts.....	619,679	12,435,648	12,402,789	652,538
Taxes receivable.....	44,043,539	45,453,445	44,043,539	45,453,445
Due from other governments	2,053,362	2,200,424	2,053,362	2,200,424
<b>TOTAL ASSETS.....</b>	<b>\$49,666,725</b>	<b>\$151,871,330</b>	<b>\$149,562,196</b>	<b>\$51,975,859</b>
<b>Liabilities:</b>				
Unapportioned monies.....	\$1,917,410	\$51,553,232	\$50,709,009	\$2,761,633
Due to other governments.....	46,096,901	47,653,869	46,096,901	47,653,869
Deposits held due to others.....	1,505,682	48,287,174	48,387,653	1,405,203
Payroll withholdings.....	146,732	4,377,055	4,368,633	155,154
<b>TOTAL LIABILITIES.....</b>	<b>\$49,666,725</b>	<b>\$151,871,330</b>	<b>\$149,562,196</b>	<b>\$51,975,859</b>

*STATISTICAL  
SECTION*

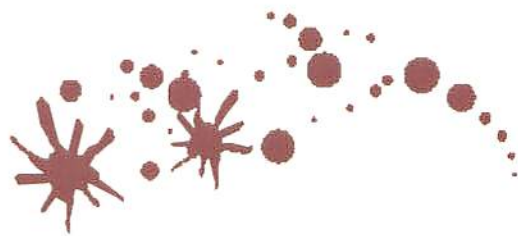


TABLE I  
HURON COUNTY, OHIO  
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)  
Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Miscellaneous	Capital Outlay	Debt Service	Total
1996	\$5,796,804	\$2,102,099	\$4,237,882	\$4,955,964	\$7,699,031	\$57,491	\$298,159	\$2,893,787	\$437,006	\$28,478,223
1997	\$6,039,813	\$2,852,162	\$4,076,234	\$4,939,356	\$7,831,835	\$70,507	\$325,769	\$7,213,046	\$785,733	\$34,134,455
1998	\$6,643,638	\$4,279,959	\$4,312,605	\$4,927,387	\$9,074,594	\$73,275	\$329,318	\$299,467	\$759,028	\$30,699,271
1999	\$6,656,012	\$4,325,819	\$4,118,899	\$4,861,911	\$9,722,147	\$55,207	\$375,877	\$1,858,256	\$757,648	\$32,731,776
2000	\$6,892,346	\$4,437,681	\$5,221,088	\$5,268,199	\$10,320,998	\$65,840	\$470,850	\$1,772,006	\$755,363	\$35,204,371
2001	\$7,144,831	\$4,921,045	\$4,602,360	\$6,340,275	\$12,473,785	\$70,032	\$406,176	\$1,516,709	\$757,278	\$38,232,491
2002	\$7,585,237	\$4,938,508	\$4,629,219	\$6,866,408	\$12,376,654	\$56,124	\$436,125	\$507,714	\$753,091	\$38,149,080
2003	\$7,562,601	\$5,184,246	\$4,847,608	\$6,333,951	\$12,345,865	\$53,965	\$431,448	\$809,042	\$830,734	\$38,399,460
2004	\$7,601,604	\$5,862,684	\$5,049,887	\$7,043,084	\$11,700,955	\$52,189	\$337,357	\$741,312	\$826,734	\$39,215,806
2005	\$7,762,619	\$5,551,242	\$5,417,550	\$7,724,904	\$13,013,980	\$38,523	\$378,361	\$300,910	\$1,188,380	\$41,376,469

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

SOURCE: Huron County Auditor's office

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

Fiscal Year	Taxes	Charges for Services	Licenses & Permits	Fines & Forfeits	Intergovernmental Revenue	Special Assessments	Investment Earnings	Other Revenue	Total
1996	\$9,268,454	\$2,089,642	\$7,732	\$200,051	\$13,370,264	\$77,344	\$825,629	\$2,650,559	\$28,489,675
1997	\$9,671,690	\$2,158,120	\$30,115	\$199,743	\$13,179,527	\$65,203	\$1,080,822	\$2,794,716	\$29,179,936
1998	\$10,169,603	\$2,185,012	\$6,309	\$252,448	\$14,701,297	\$57,418	\$1,018,595	\$3,628,172	\$32,018,854
1999	\$10,719,644	\$2,290,651	\$6,282	\$280,959	\$17,449,894	\$75,936	\$1,014,534	\$2,302,044	\$34,139,944
2000	\$11,026,186	\$3,162,135	\$6,157	\$328,533	\$19,044,517	\$73,803	\$1,309,315	\$2,252,983	\$37,203,629
2001	\$11,210,553	\$2,773,604	\$4,903	\$318,656	\$19,446,015	\$71,970	\$833,484	\$2,456,550	\$37,115,735
2002	\$11,799,980	\$2,516,804	\$4,885	\$339,114	\$20,476,329	\$85,302	\$717,181	\$1,726,796	\$37,666,391
2003	\$12,303,361	\$2,671,850	\$6,142	\$286,956	\$19,046,041	\$91,727	\$485,809	\$1,933,353	\$36,825,239
2004	\$11,083,208	\$2,517,336	\$15,463	\$310,663	\$20,652,857	\$93,653	\$352,100	\$2,243,542	\$37,268,822
2005	\$13,186,619	\$3,601,960	\$3,561	\$350,197	\$23,706,954	\$93,452	\$588,829	\$1,717,465	\$43,249,037

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

SOURCE: Huron County Auditor's office

TABLE 3  
HURON COUNTY, OHIO  
PROPERTY TAX LEVIES AND COLLECTIONS - REAL AND PUBLIC UTILITY  
Last Ten Fiscal Years

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied	Accumulated Delinquencies
1996	\$20,520,018	\$19,882,688	96.89%	\$762,767	\$20,645,455	100.61%	\$966,001
1997	\$20,790,995	\$20,170,237	97.01%	\$753,448	\$20,923,685	100.64%	\$929,923
1998	\$22,533,509	\$21,938,464	97.36%	\$706,584	\$22,645,048	100.49%	\$962,547
1999	\$24,352,893	\$23,589,121	96.86%	\$716,633	\$24,305,754	99.81%	\$1,163,671
2000	\$26,149,835	\$24,880,722	95.15%	\$840,942	\$25,721,664	98.36%	\$1,318,856
2001	\$27,950,957	\$26,784,241	95.83%	\$938,623	\$27,722,864	99.18%	\$1,668,596
2002	\$28,407,895	\$27,366,331	96.33%	\$1,145,573	\$28,511,904	100.37%	\$1,757,542
2003	\$32,946,429	\$31,822,956	96.59%	\$1,186,071	\$33,009,027	100.19%	\$1,700,432
2004	\$33,723,387	\$30,276,997	89.78%	\$1,497,839	\$31,774,836	94.22%	\$1,954,756
2005	\$34,189,448	\$32,594,125	95.33%	\$1,629,706	\$34,223,831	100.10%	\$2,395,668

SOURCE: Huron County Auditor's office

TABLE 4  
HURON COUNTY, OHIO  
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY (1)  
Last Ten Fiscal Years

Tax Collection Year	Real Property (2)		Personal Property (3)		Public Utility (3)		Totals		Assessed Value as a percent of Estimated Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1996	\$553,959,120	\$1,582,740,343	\$114,293,036	\$457,172,144	\$1,686,410	\$4,818,314	\$669,938,566	\$2,044,730,801	32.76%
1997	\$554,389,710	\$1,583,970,600	\$123,084,870	\$492,339,480	\$1,726,580	\$4,933,086	\$679,201,160	\$2,081,243,166	32.63%
1998	\$564,808,190	\$1,613,737,686	\$140,476,616	\$561,906,464	\$1,862,370	\$5,321,057	\$707,147,176	\$2,180,965,207	32.42%
1999	\$640,020,080	\$1,828,628,800	\$139,987,960	\$559,951,840	\$1,995,530	\$5,701,514	\$782,003,570	\$2,394,282,154	32.66%
2000	\$652,745,440	\$1,864,986,971	\$141,384,620	\$565,538,480	\$2,140,250	\$6,115,000	\$796,270,310	\$2,436,640,451	32.68%
2001	\$792,578,540	\$2,264,510,114	\$146,647,350	\$586,589,400	\$1,837,230	\$5,249,229	\$941,063,120	\$2,856,348,743	32.95%
2002	\$795,239,240	\$2,272,112,114	\$147,758,070	\$591,032,280	\$2,871,980	\$8,205,657	\$945,869,290	\$2,871,350,051	32.94%
2003	\$810,218,090	\$2,314,908,829	\$138,165,010	\$552,660,040	\$2,887,840	\$8,250,971	\$951,270,940	\$2,875,819,840	33.08%
2004	\$887,075,010	\$2,534,500,029	\$131,221,230	\$524,884,920	\$3,052,130	\$8,720,371	\$1,021,348,370	\$3,068,105,320	33.29%
2005	\$901,069,030	\$2,574,482,943	\$132,838,780	\$531,355,120	\$3,094,870	\$8,842,486	\$1,037,002,680	\$3,114,680,549	33.29%

(1) Exempt properties are not included in the estimated actual values or in assessed valuations.

(2) The estimated actual values for real estate property were derived by 35% of the assessed values of real estate property.  
Refer to "Note J - Property Tax Revenues" in the Notes to the 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 fiscal years presented.

SOURCE: Huron County Auditor's office

TABLE 5  
HURON COUNTY, OHIO  
SPECIAL ASSESSMENT LEVIES AND COLLECTIONS (1)  
Last Ten Fiscal Years

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments Collected as a Percent of		Total Assessments Collected	Delinquent Assessments Collected as a Percent of		Accumulated Delinquencies
			Current Assessments Levied	Delinquent Assessments Collected		Total Assessments Collected	Total Assessments Collected	
1996	\$164,391	\$151,954	92.43%	\$7,795	\$159,749	4.88%	\$42,522	
1997	\$156,290	\$147,902	94.63%	\$7,028	\$154,930	4.54%	\$48,338	
1998	\$150,189	\$141,609	94.29%	\$4,941	\$146,550	3.37%	\$58,091	
1999	\$170,384	\$160,431	94.16%	\$18,829	\$179,260	10.50%	\$117,192	
2000	\$214,269	\$203,767	95.10%	\$4,376	\$208,143	2.10%	\$65,369	
2001	\$261,186	\$229,435	87.84%	\$10,381	\$239,816	4.33%	\$92,258	
2002	\$241,836	\$231,517	95.73%	\$9,709	\$241,226	4.02%	\$92,033	
2003	\$295,327	\$269,369	91.21%	\$12,699	\$282,068	4.50%	\$107,325	
2004	\$328,326	\$280,875	85.55%	\$28,456	\$309,331	9.20%	\$104,372	
2005	\$308,200	\$291,562	94.60%	\$23,795	\$315,357	7.55%	\$137,473	

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

SOURCE: Huron County Auditor's Office.



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

Collection Year:	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>COUNTY ENTITY:</b>										
General Fund.....	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
<b>OTHER ENTITIES:</b>										
Mental Health District....	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Bond Retirement.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MRDD Operating.....	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Services Center.....	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.50
Health District.....	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<b>Total County-Wide Rates.....</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.85</b>
<b>SCHOOL DISTRICTS</b>										
Bellevue	39.70	35.30	41.70	41.70	40.70	40.00	39.30	39.30	38.80	38.80
Norwalk	40.60	40.60	44.93	44.93	44.93	44.65	44.65	44.65	44.35	44.35
Willard	46.65	45.75	45.75	45.75	45.75	45.15	44.45	44.45	44.29	44.29
Monroeville	48.80	51.81	51.71	51.71	50.91	48.50	48.10	48.10	46.90	46.90
New London	32.70	32.10	36.19	36.19	36.19	35.60	35.60	35.60	35.10	35.10
South Central	38.50	38.30	38.30	38.30	38.30	37.85	37.85	37.85	37.75	37.75
Western Reserve	36.10	31.10	31.10	31.10	34.96	34.60	34.60	34.60	34.35	34.35
Seneca East	40.30	40.30	40.30	40.30	40.30	40.30	30.30	30.30	30.30	30.30
Berlin-Milan	53.65	57.35	57.35	57.35	58.26	58.15	58.15	58.15	57.30	57.30
Buckeye Central	46.80	46.55	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Plymouth	35.70	35.50	35.30	35.30	37.10	37.30	36.00	36.00	36.00	36.00
Wellington	33.10	32.10	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

-continued

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>MUNICIPALITIES</b>										
Bellevue	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Greenwich	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	8.70	8.25	8.25	8.25	8.25	7.80	7.80	7.80	7.60	7.60
Plymouth	15.30	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	9.50	9.50	9.50	9.50	9.50	9.50	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
<b>TOWNSHIPS</b>										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Clarksfield	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Fairfield	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.30	5.30	5.30	5.30	5.30	5.30	5.80	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	6.40	6.40	6.40	6.40	6.90	6.90	6.90	6.90	6.90
Lyme	5.10	5.10	5.10	5.10	5.10	6.50	6.50	6.50	6.50	6.50
New Haven	4.80	4.80	4.80	4.80	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	3.70	3.70	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	4.90	4.90	4.90	4.90	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
<b>SPECIAL DISTRICTS</b>										
Firelands Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	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	4.70	4.70	4.30	4.30	4.30	4.30	4.00	2.50	2.50	2.50
Tri-Community Fire	2.50	2.50	2.50	2.50	2.50	2.50	2.50	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	0.20	0.20	0.20	0.20	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	0.00	0.00	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.

SOURCE: Huron County Auditor's Office

TABLE 7  
HURON COUNTY, OHIO  
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED  
VALUE AND NET BONDED DEBT PER CAPITA  
Last Ten Fiscal Years

Fiscal Year	Total Population (1)	Assessed Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt
1996	58,190	\$679,201,160	\$8,953,369	\$32,829	\$8,920,540	1.313%	\$153.86
1997	58,515	\$707,147,176	\$8,688,369	\$11,604	\$8,676,765	1.227%	\$148.48
1998	58,840	\$782,003,570	\$8,438,369	\$11,604	\$8,426,765	1.078%	\$143.41
1999	59,165	\$796,270,310	\$8,178,369	\$0	\$8,178,369	1.027%	\$138.23
2000	59,487	\$941,063,120	\$7,908,369	\$0	\$7,908,369	0.840%	\$132.94
2001	59,500	\$945,869,290	\$7,623,369	\$0	\$7,623,369	0.806%	\$128.12
2002	59,500	\$951,270,940	\$8,598,369	\$4,922	\$8,593,447	0.903%	\$144.51
2003	59,855	\$991,795,680	\$7,958,369	\$0	\$7,958,369	0.802%	\$132.96
2004	60,094	\$1,021,348,370	\$7,958,369	\$0	\$7,958,369	0.779%	\$132.43
2005	61,254	\$1,037,002,680	\$7,815,000	\$0	\$7,815,000	0.754%	\$127.58

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

(2) See table 4

SOURCE: Huron County Auditor's Office

TABLE 8  
HURON COUNTY, OHIO  
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED  
DEBT (1) TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES  
Last Ten Fiscal Years

Fiscal Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service (1)	Total General Governmental Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
1996	\$100,000	\$337,006	\$437,006	\$28,478,223	1.53%
1997	\$265,000	\$520,733	\$785,733	\$34,134,455	2.30%
1998	\$250,000	\$509,028	\$759,028	\$30,699,271	2.47%
1999	\$260,000	\$497,648	\$757,648	\$32,731,776	2.31%
2000	\$270,000	\$485,363	\$755,363	\$35,204,371	2.15%
2001	\$285,000	\$472,278	\$757,278	\$38,232,491	1.98%
2002	\$295,000	\$458,091	\$753,091	\$38,149,080	1.97%
2003	\$405,000	\$425,734	\$830,734	\$38,399,460	2.16%
2004	\$415,000	\$411,734	\$826,734	\$39,215,806	2.11%
2005	\$425,000	\$307,165	\$732,165	\$41,376,469	1.77%

(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 9  
HURON COUNTY, OHIO  
COMPUTATION OF LEGAL DEBT MARGIN  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

Direct legal debt limitation (1):		
3.0% of the first \$100,000,000 assessed valuation		\$3,000,000
1.5% on excess of \$100,000,000 not in excess of \$300,000,000		3,000,000
2.5% on the amount in excess of \$300,000,000		20,925,067
		-----
Total direct legal debt limitation		26,925,067
Total of all County debt outstanding		\$8,928,220
Less:		
Enterprise fund general obligation bonds	1,113,220	
Job & Family Services	3,640,000	
Fairgrounds Improvements	465,000	
Old Job & Family Services Demolition	85,000	
Jail Facility Bonds - New & Old	3,625,000	
	-----	
Total exempt debt	(8,928,220)	
Total net indebtedness subject to direct debt		0
		-----
Direct legal debt margin		\$26,925,067
		=====
Unvoted debt limitation (1% of total assessed valuation)		\$10,370,027
Total net indebtedness		0
		-----
Total unvoted legal debt margin		\$10,370,027
		=====

- (1) Direct legal debt limitation is outlined by the Ohio Revised Code, codifications 133.02 and 133.05.  
(2) Unvoted legal debt margin is limited to 1% of County assessed valuation.

TABLE 10  
HURON COUNTY, OHIO  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
AS OF DECEMBER 31, 2005

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
<b>Direct Debt:</b>			
County	\$7,815,000	100%	\$7,815,000
<b>Overlapping Debt:</b>			
<b>School Districts:</b>			
Berlin-Milan School	178,222	16%	28,516
Western Reserve School	117,800	99%	116,622
Pioneer Joint Vocational School	535,000	10%	53,500
<b>Municipalities:</b>			
Bellevue	1,590,000	53%	842,700
Milan	200,000	19%	38,000
Monroeville	37,250	100%	37,250
New London	161,000	100%	161,000
Norwalk	3,530,130	100%	3,530,130
Willard	3,520,000	100%	3,520,000
Overlapping Debt .....	9,869,402	84.38%	8,327,718
Total Direct and Overlapping Debt .....	\$17,684,402	91.28%	\$16,142,718

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

TABLE 11  
HURON COUNTY, OHIO  
PROPERTY VALUE, BANK DEPOSITS AND CONSTRUCTION ACTIVITY  
LAST TEN YEARS

Year	Assessed Value (1)	Bank Deposits at December 31 (2)	Building Permits Issued (3)
1996	\$679,201,160	\$154,471,000	914
1997	\$707,147,176	\$161,075,000	893
1998	\$782,003,570	\$197,656,000	984
1999	\$796,270,310	\$197,266,000	904
2000	\$941,063,120	\$198,665,000	946
2001	\$945,869,290	\$207,021,000	817
2002	\$951,270,940	\$87,029,000	714
2003	\$991,795,680	\$88,818,000	672
2004	\$1,021,348,370	\$82,191,000	567
2005	\$1,037,002,680	\$74,789,000	583

(1) See table 4

(2) SOURCE: Federal Reserve Bank of Cleveland

(3) Source: Department of Building Inspection

TABLE 12  
HURON COUNTY, OHIO  
PRINCIPAL PROPERTY TAXPAYERS  
AS OF DECEMBER 31, 2005

Taxpayer	Business	Assessed Valuation	Percent of Total Assessed Valuation
Ohio Edison	Utility	\$9,890,500	1.05%
Verizon North Inc.	Utility	\$5,526,200	0.59%
Railroad CSX Transportation Inc.	Railroad	\$5,006,170	0.53%
R R Donnelley & Sons Co.	Book Binding	\$4,610,400	0.49%
Willard Rental Properties	Rentals	\$4,564,460	0.48%
MTD Consumer Group	Machinery	\$4,184,550	0.44%
Ohio Power	Utility	\$3,623,240	0.39%
Firelands Electric	Utility	\$2,697,970	0.29%
Railroad Norfolk Southern	Railroad	\$2,462,640	0.26%
American Transmission	Machinery	\$2,320,250	0.25%
		----- \$44,886,380 -----	----- 4.69% -----

SOURCE: Huron County Auditor's office



TABLE 13  
HURON COUNTY, OHIO  
DEMOGRAPHIC STATISTICS  
AS OF DECEMBER 31, 2005

POPULATION

YEAR	Population
2000	59,487
2001	59,500
2002	59,624
2003	59,855
2004	60,094
2005	61,254

SOURCE: U.S. Bureau of the Census

UNEMPLOYMENT	YEAR	Unemployment Rate				
		County Employed	County Unemployed	County	Ohio	U.S.
	2001	29,800	2,200	7.20%	3.90%	3.30%
	2002	26,600	2,300	8.10%	4.50%	4.10%
	2003	26,700	2,700	9.10%	5.50%	5.00%
	2004	27,400	2,400	7.90%	5.25%	5.00%
	2005	28,000	2,400	7.70%	5.00%	4.95%

EMPLOYMENT BY INDUSTRIAL GROUP

INDUSTRIAL GROUP	Payroll totals (1) (in 000's)		
	2002	2003	2004
Agriculture, forestry fishing and other.....	\$11,202	\$12,385	\$12,244
Construction.....	66,321	67,722	70,086
Manufacturing.....	324,458	299,012	309,414
Transportation and utilities.....	28,445	27,615	30,674
Wholesale and retail trade.....	45,895	45,200	0
Finance, insurance and real estate.....	12,945	13,209	14,797
Services.....	163,063	166,406	219,690
State and local government.....	82,271	85,177	90,397
Total.....	\$734,600	\$716,726	\$747,302

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

SOURCE: Ohio Bureau of Employment Services

TABLE 14  
HURON COUNTY, OHIO  
MISCELLANEOUS STATISTICS  
AS OF DECEMBER 31, 2005

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

Number of political subdivisions totally or partially within the County

Municipalities:	10
Townships:	19
School Districts:	12

Higher Educational Facilities Within 25 Miles of Huron County

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

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

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



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## **FINANCIAL CONDITION**

### **HURON COUNTY**

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

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
DECEMBER 7, 2006**