

Huron County Financial Condition

Single Audit

January 1, 2008 through December 31, 2008

Fiscal Year Audited Under GAGAS: 2008

BALESTRA, HARR & SCHERER, CPAs, Inc.

528 S. WEST STREET, P.O. Box 687
PIKETON, OHIO 45661

TELEPHONE (740) 289-4131

FAX (740) 289-3639

www.bhscpas.com



Mary Taylor, CPA

Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Huron County prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2008 through December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

July 27, 2009

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HURON COUNTY FINANCIAL CONDITION
HURON COUNTY, OHIO
December 31, 2008

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Huron County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2008

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Disbursements
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	BF-06-036-1	\$39,000
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	BF-07-036-1	<u>109,650</u>
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			148,650
Revolving Loan Programs	14.228	N/A	<u>825</u>
Home Investment Partnerships Program	14.239	BC-06-036-1	62,764
Home Investment Partnerships Program	14.239	BC-06-036-2	<u>129,235</u>
Total Home Investment Partnerships Program			<u>191,999</u>
Total U.S. Department of Housing and Urban Development			341,474
<u>U.S. Department of Justice</u>			
<i>Passed Through Ohio Department of Youth Services:</i>			
<i>Passed Through the Office of Criminal Justice Services:</i>			
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	DG-D01-6432	17,905
Crime Victim Assistance	16.575	VAGENE161T	71,680
Crime Victim Assistance	16.575	SAGENE161T	<u>6,155</u>
Total Crime Victim Assistance			<u>77,835</u>
Total U.S. Department of Justice			95,740
<u>U.S. Department of Transportation</u>			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	N/A	<u>7,773</u>
Total U.S. Department of Transportation			7,773
<u>U.S. Department of Homeland Security</u>			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	2008-EME80002	70,829
Homeland Security Grant Program Cluster:			
Citizen Corps	97.053	S-07-HCC06-39-0055	985
Homeland Security Grant Program	97.067	2007-GET70030	<u>24,211</u>
Total Homeland Security Grant Program Cluster			<u>25,196</u>
Total U.S. Department of Homeland Security			96,025
<u>U.S. Department of Education</u>			
<i>Passed Through Ohio Department of Education:</i>			
State Grants for Innovative Programs	84.298	C2S1	81
Special Education Cluster:			
Special Education - Grants to States	84.027	6BSF	<u>14,263</u>
Total Special Education Cluster			<u>14,263</u>
Total U.S. Department of Education			14,344
<u>U.S. Department of Labor</u>			
<i>Passed Through Workforce Investment Act, Area 7:</i>			
Employment Service/Wagner-Peyser Funded Activities	17.207	N/A	700
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	N/A	386,792
WIA Youth Activities	17.259	N/A	261,056
WIA Dislocated Workers	17.260	N/A	<u>245,813</u>
Total Workforce Investment Act Cluster			<u>893,661</u>
Total U.S. Department of Labor			894,361

(continued)

Huron County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2008

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Disbursements
<u>U.S. Department of Health and Human Services</u>			
<i>Passed Through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Medical Assistance Program	93.778	N/A	\$102,666
State Children's Insurance Program	93.767	N/A	111
Social Services Block Grant	93.667	N/A	43,924
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	93.778	N/A	849,261
Social Services Block Grant	93.667	N/A	38,924
Block Grants for Community Mental Health Services	93.958	N/A	161,541
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	90,965
Total U.S. Department of Health and Human Services			<u>1,287,392</u>
<u>U.S. Department of Transportation</u>			
<i>Passed Through the Federal Aviation Administration:</i>			
Airport Improvement Program	20.106	3-39-0062-0606	10,940
Airport Improvement Program	20.106	3-39-0062-0707	36,837
Total Airport Improvement Program			<u>47,777</u>
<i>Passed Through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	N/A	334,116
Total U.S. Department of Transportation			<u>381,893</u>
Total Federal Awards Expenditures			<u><u>\$3,119,002</u></u>

N/A - Pass-through entity number was not provided
See the accompanying notes to the schedule of federal awards expenditures

Huron County, Ohio
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2008

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.

Beginning loans receivable balance as of January 1, 2008	\$261,883
Loans made	0
Loans principal repaid on loans issued prior to 2008	<u>(18,715)</u>
Ending loans receivable balance as of December 31, 2008	243,168
Cash balance on hand in the revolving loan fund as of December 31, 2008	260,474
Interest subsidies and administrative costs expended during 2008	<u>825</u>
Total value of RLF portion of the CDBG 14.228	504,467
Other grants administered through the 14.228 program	<u>148,650</u>
Total CDBG 14.228 program	<u><u>\$653,117</u></u>

NOTE C – OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

The Huron County Department of Job and Family Services, Children Services Board and Child Support Enforcement Agency received federal financial assistance from the Ohio Department of Job and Family Services for the following programs (which are audited at the state level and reported in the State Single Audit Report):

CFDA# 10.551/561	Food Stamps Cluster
CFDA# 93.558	Temporary Assistance for Needy Families
CFDA# 93.563	Child Support Enforcement
CFDA# 93.575/596	Child Care Cluster
CFDA# 93.658	Foster Care Adoption Assistance
CFDA# 93.667	Social Services Block Grant Title XX
CFDA# 93.767	State Children’s Insurance Fund
CFDA# 93.775/.777/.778	Medicaid Cluster

NOTE D – OHIO DEPARTMENT OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES

The Huron County Department of Mental Retardation and Developmental Disabilities received federal financial assistance from the Ohio Department of Mental Retardation of Developmental Disabilities for the following program (which is audited at the state level and reported in the State Single Audit Report):

CFDA# 93.778	Medicaid Cluster (Individual Options and Level 1 Waiver Programs)
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BALESTRA, HARR & SCHERER, CPAs, INC.
528 South West Street, P.O. Box 687
Piketon, Ohio 45661

Telephone (740) 289-4131
Fax (740) 289-3639
www.bhscpas.com

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

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

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

We have audited the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio, (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2009, wherein we noted the County implemented Governmental Accounting Standards Board (GASB) Statements No. 45, No. 49, and No.50. 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 Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies, resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

We noted certain matters that we reported to management of the County in a separate letter dated June 30, 2009.

Huron County, Ohio

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

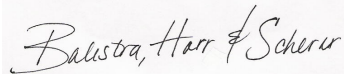
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Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We noted certain noncompliance or other matters that we reported to management of the County in a separate letter dated June 30, 2009.

We intend this report solely for the information and use of management, members of the Board and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.

June 30, 2009

BALESTRA, HARR & SCHERER, CPAs, INC.

528 South West Street, P.O. Box 687
Piketon, Ohio 45661

Telephone (740) 289-4131
Fax (740) 289-3639
www.bhscpas.com

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

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

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

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, 2008. 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. The County's management is responsible for complying with the requirements of laws, regulations, contracts and grants applicable to each major federal program. 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 Comptroller General of the United States' *Government Auditing Standards*; 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 reasonably assure 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, 2008.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Huron County

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

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A control deficiency in the County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County's internal control.

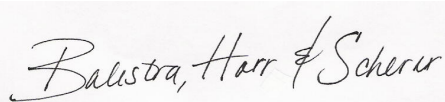
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the County's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2008, and have issued our report thereon dated June 30, 2009, in which we indicated the County implemented Governmental Accounting Standards Board (GASB) Statements No. 45, No. 49 and No. 50. 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 management, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.

June 30, 2009

Huron County Financial Condition

*SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION .505
FOR THE YEAR ENDED DECEMBER 31, 2008*

1. SUMMARY OF AUDITOR' S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any significant internal control deficiencies reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any material weakness 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 significant internal control deficiencies reported for major federal programs?	No
(d)(1)(iv)	Were there any material weakness reported for major federal programs?	No
(d)(1)(v)	Type of Major Program' s Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under section .510?	No
(d)(1)(vii)	Major Programs (list):	Highway Planning and Construction, CFDA# 20.205 Medical Assistance Program, CFDA# 93.778
(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 AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION .505
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2008*

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	None
CFDA Title and Number	
Federal Award Number/Year	
Federal Agency	
Pass-Through Agency	

HURON COUNTY OHIO



County Office Building

Shady Lane Complex



Court House



Old Jail

County Offices



COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING DECEMBER 31, 2008

PREPARED BY:
ROLAND TKACH, HURON COUNTY AUDITOR

Huron County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2008

Roland Tkach,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Megan Saunders, Account Clerk
Dennis Stieber, Account Clerk
Elizabeth Osborn, Account Clerk

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INTRODUCTORY



SECTION

Huron County, Ohio
Comprehensive Annual Financial Report
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For the Year Ended December 31, 2008

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ACCOUNTING DEPT.
(419) 668-0458

DATA PROCESSING
(419) 663-7900

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

MAP DEPARTMENT
(419) 668-2021

ROLAND TKACH
HURON COUNTY AUDITOR



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

(419) 668-4304

MOBILE HOMES
(419) 668-8643

PERSONAL PROPERTY
(419) 668-8464

REAL ESTATE TAXATION
(419) 668-8464

WEIGHTS AND MEASURES
(419) 668-4304

FAX (419) 663-6948

June 30, 2009

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

As Auditor of Huron County, I am pleased to present to you the Comprehensive Annual Financial Report (CAFR) for Huron County for the year ended December 31, 2008.

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

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

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

The County

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

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

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

Other elected officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer and the Coroner. Each of these officials 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 interdependence.

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

Economic Condition and Outlook

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

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

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

Major County Initiatives

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

The City of Bellevue completed an annexation of thirteen properties for a total of 400 acres along US Route 20 in Lyme Township. The annexation will bring city sewer lines east to the corner of State Route 4 and US Route 20 making the possibility of commercial development in the future. They also entered into a cooperation agreement with Northern Ohio Rural Water to bring water to that same area.

As the business of health care continues to expand, there were some significant investments in hospital facilities in Huron County. In Norwalk, Fisher-Titus Medical Centers built a new 22,000 square foot, \$11.3 million Snyder/White Heart & Vascular Center. It provides a one-stop location for heart and vascular services. In Willard, Mercy Hospital made two major equipment purchases. One was a new ambulatory EEG monitor used to detect brain wave abnormalities and seizures. The second was a PET/CT imager used to identify cancer.

These are just a few of the highlights in Huron County in 2008. The County Commissioners are committed, as are other elected officials in the County, to foster an environment that promotes development in all the communities of Huron County. There is a high level of cooperation with the Huron County Development Council in order to bring jobs, prosperity and a great sense of well-being to all the residents of Huron County.

Long-term Financial Planning

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

Accounting System

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

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

Internal Control

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

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

Budgetary Controls and Financial Policies

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

The Commissioners adopted the County's 2008 operating budget in late December 2007. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved after the Auditor certifies the sufficiency of appropriation and availability of funds. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in Note B of the notes to the basic financial statements.

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

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

Independent Audit

Included in the report on pages 14 and 15 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, 2008. As part of the annual preparation of the CAFR, the County subjects the basic financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal controls over financial and operational systems.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Huron County, Ohio for its CAFR for the year ended December 31, 2007. 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 2008 CAFR for Huron County represents the 19th successive report of its type for Huron County. The publication of this report represents an important achievement in providing significantly enhanced financial information and accountability to the citizens of Huron County, its elected officials, County management and investors. This report continues the aggressive program to improve the County's overall financial accounting and reporting capabilities and the continuation of the level of professionalism the Huron County Auditor's Office has worked to attain.

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

Sincerely,

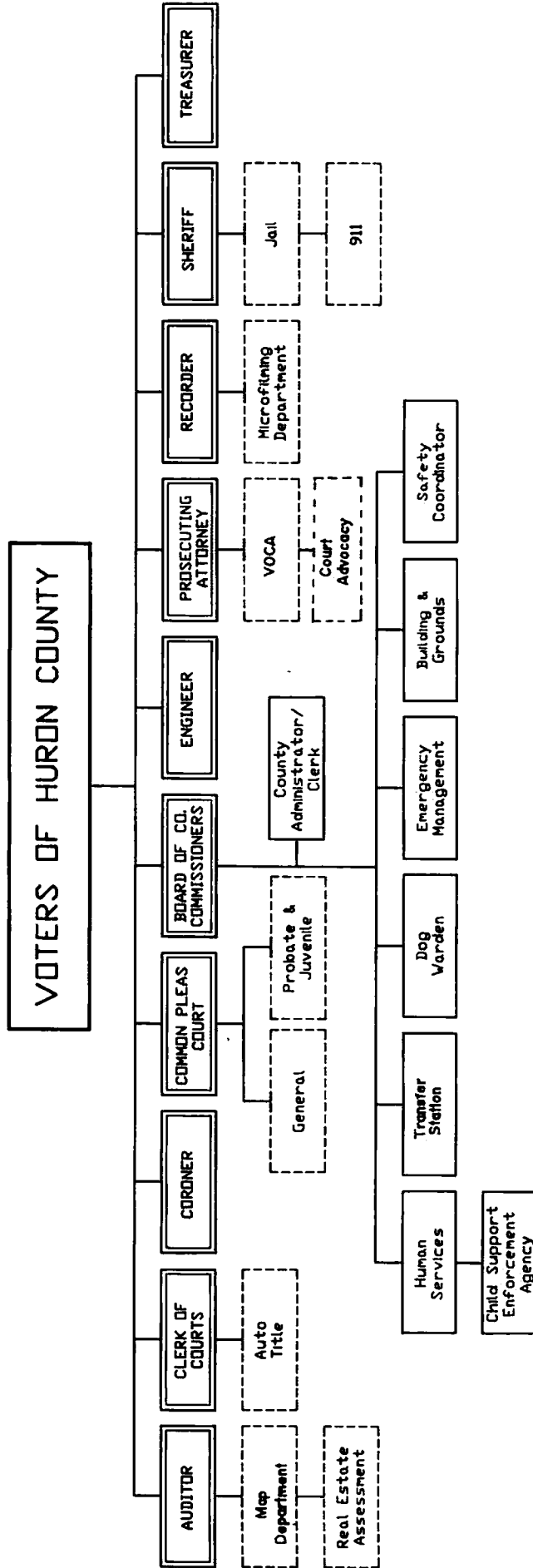
A handwritten signature in black ink, appearing to read 'Roland Tkach', written in a cursive style.

ROLAND TKACH
Huron County Auditor

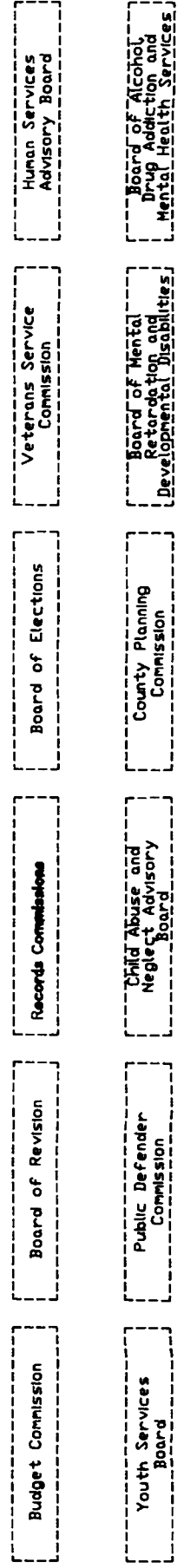
**Huron County, Ohio
List of Elected Officials
December 31, 2008**

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

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY BOARDS AND COMMISSIONS



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, 2007

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.



A handwritten signature in black ink, appearing to read "M. L. R. T."

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

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FINANCIAL



SECTION

BALESTRA, HARR & SCHERER, CPAs, INC.

528 South West Street, P.O. Box 687
Piketon, Ohio 45661

Telephone (740) 289-4131
Fax (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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County (the County), as of and for the year ended December 31, 2008, 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 Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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.

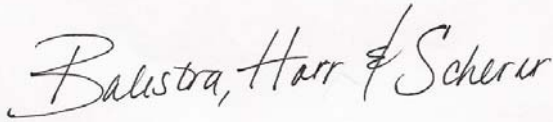
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of the County, as of December 31, 2008, 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 June 30, 2009, 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. While we did not opine on the internal control over financial reporting and compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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.

As described in Note N, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, and Statement No. 50, *Pension Disclosures – an Amendment of GASB Statements No. 25 and No. 27*.

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

Balestra, Harr & Scherer, CPAs, Inc.

June 30, 2009

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

The discussion and analysis of Huron County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, the basic financial statements, and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2008 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2008 by \$44,362,669 (net assets).
- The County's total net assets decreased by \$728,619, which is approximately 1.6% of the net assets at the beginning of the year 2008.
- At the end of 2008, the County's governmental funds reported a combined ending fund balance of \$14,197,937, an increase of \$236,450 from the prior year. Of this amount, \$13,625,976 is available for spending (unreserved fund balance) on behalf of its citizens.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

Statement of Net Assets and the Statement of Activities

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

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

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

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

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

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

The government-wide financial statements can be found on pages 23 to 25 of this report.

Fund Financial Statements

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

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

The County maintains a number of individual governmental funds. Information is represented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 26 to 34 of this report.

Proprietary Funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Landfill. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses its Internal Service Fund to account for its self-insurance program. Because this service predominantly benefits governmental rather than business-type functions, it has been included with governmental activities in the government-wide financial statements. The proprietary fund financial statements can be found on pages 35 to 37 of this report.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statement can be found on page 38 of this report.

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 39 to 61 of this report.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 62 to 154 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities by \$45,089,046 in governmental activities and liabilities exceeded assets by \$726,377 in business type activities as of December 31, 2008. By far, the largest portion of the County's net assets (70.6%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt (net of any unspent proceeds) used to acquire those capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (29.0%) represents resources that are subject to restrictions on how they can be used.

Table 1
Net Assets

	Governmental Activities 2008	Business- Type Activities 2008	Total 2008	Governmental Activities 2007	Business- Type Activities 2007*	Total 2007
Assets						
Current and other assets	\$25,768,036	\$203,156	\$25,971,192	\$26,397,491	\$571,314	\$26,968,805
Capital assets, net	37,586,214	2,665,085	40,251,299	38,179,969	2,760,515	40,940,484
Total Assets	63,354,250	2,868,241	66,222,491	64,577,460	3,331,829	67,909,289
Liabilities						
Current and other liabilities	7,889,340	227,541	8,116,881	8,106,245	199,675	8,305,920
Long-term liabilities due within one year	615,726	386,851	1,002,577	596,350	363,433	959,783
Long-term liabilities due in more than one year	9,760,138	2,980,226	12,740,364	10,226,040	3,326,258	13,552,298
Total Liabilities	18,265,204	3,594,618	21,859,822	18,928,635	3,889,366	22,818,001
Net Assets						
Invested in capital assets, net of debt	28,959,788	2,345,085	31,304,873	29,305,242	2,162,819	31,468,061
Restricted	12,867,827	0	12,867,827	11,874,997	0	11,874,997
Unrestricted (deficit)	3,261,431	(3,071,462)	189,969	4,468,586	(2,720,356)	1,748,230
Total Net Assets	\$45,089,046	(\$726,377)	\$44,362,669	\$45,648,825	(\$557,537)	\$45,091,288

*Certain reclassifications were made for consistency in classification between years.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

Current and other assets decreased approximately \$1 million due mainly to a decrease in cash and investments. Cash and investments decreased primarily as the result of expenses in excess of revenues which required the pay-out of accumulated funds in excess of monies received. Capital assets decreased approximately \$700 thousand due primarily as a result of depreciation in excess of additions acquired during the year. Current and other liabilities decreased approximately \$189 thousand due mainly to decreases in accounts payable and unearned revenue, which was only partially offset by an increase in payroll-related liabilities and claims payable. Total long-term liabilities decreased approximately \$769 thousand due mainly to principal payments, which was only partially offset by increases in compensated absence balances.

Table 2 provides a summary of the changes in net assets for the year ended December 31, 2008 compared with the year ended December 31, 2007.

Table 2
Changes in Net Assets

Revenues	Governmental Activities 2008	Business- Type Activities 2008	Total 2008	Governmental Activities 2007	Business- Type Activities 2007	Total 2007
Program Revenues:						
Charges for services	\$3,637,372	\$1,828,948	\$5,466,320	\$3,291,304	\$2,036,097	\$ 5,327,401
Operating grants and contributions	22,002,365	0	22,002,365	21,815,227	0	21,815,227
Capital grants and contributions	56,898	0	56,898	550,213	0	550,213
General Revenues:						
Taxes	14,219,654	0	14,219,654	14,764,283	0	14,764,283
Intergovernmental	1,794,972	0	1,794,972	2,085,533		2,085,533
Investment income	875,170	0	875,170	1,062,345	0	1,062,345
Other	1,867,390	37,147	1,904,537	1,675,885	20,617	1,696,502
<i>Total Revenues</i>	44,453,821	1,866,095	46,319,916	45,244,790	2,056,714	47,301,504

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

Table 2
Changes in Net Assets

Program Expenses	Governmental Activities 2008	Business- Type Activities 2008	Total 2008	Governmental Activities 2007	Business- Type Activities 2007	Total 2007
General Government:						
Legislative and executive	\$6,323,838	\$0	\$6,323,838	\$6,270,335	\$0	\$6,270,335
Judicial	1,930,377	0	1,930,377	2,361,684	0	2,361,684
Public safety	6,294,358	0	6,294,358	5,740,955	0	5,740,955
Public works	5,333,400	0	5,333,400	5,352,016	0	5,352,016
Health	9,989,143	0	9,989,143	8,690,373	0	8,690,373
Human services	14,069,887	0	14,069,887	13,134,292	0	13,134,292
Conservation and recreation	0	0	0	154,420	0	154,420
Miscellaneous	467,116	0	467,116	440,642	0	440,642
Interest and fiscal charges	418,271	0	418,271	540,477	0	540,477
Landfill	0	2,222,145	2,222,145	0	2,353,202	2,353,202
<i>Total Expenses</i>	<u>44,826,390</u>	<u>2,222,145</u>	<u>47,048,535</u>	<u>42,685,194</u>	<u>2,353,202</u>	<u>45,038,396</u>
Increase (decrease) in net assets before transfers	(372,569)	(356,050)	(728,619)	2,559,596	(296,488)	2,263,108
Transfers	(187,210)	187,210	0	(160,000)	160,000	0
Increase (decrease) in net assets	(559,779)	(168,840)	(728,619)	2,399,596	(136,488)	2,263,108
Net Assets, January 1	45,648,825	(557,537)	45,091,288	43,249,229	(421,049)	42,828,180
Net Assets, December 31	<u>\$45,089,046</u>	<u>(\$726,377)</u>	<u>\$44,362,669</u>	<u>\$45,648,825</u>	<u>(\$557,537)</u>	<u>\$45,091,288</u>

Governmental Activities

The County financial position decreased \$559,779 for governmental activities. Human services accounted for \$14,069,887 of the \$44,826,390 total expenses for governmental activities or 31.4% of total expenses. The next largest programs are health and legislative and executive, accounting for \$9,989,143 and \$6,323,838, respectively, which represents 22.3% and 14.1%, respectively, of total governmental expenses. Human services increased as a direct result of increased funding for Job and Family Services programs. The health expenses increased as a direct result of the addition of new health-related programs and for increased contractual services for children's services programs. Judicial expenses decreased as a result of an Ohio Department of Development project in 2007 that was handled by the County in a pass-through entity capacity. Public safety increased as a result of increased expenses related to residential placement within the Felony Delinquent Care and Custody Fund in addition to increased payroll expenses.

Tax revenue accounts for \$14,219,654 of the \$44,453,821 total revenue for governmental activity, or 32.0% of total governmental revenues. The decrease in tax revenue is primarily due to a decrease for tangible personal property taxes. Operating grants and contributions was the largest program revenue accounting for \$22,002,365, or 49.5% of total governmental revenue. These revenues increased mainly as a result of increased funding for Job and Family Services.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

The County's direct charges to users of governmental services made up \$3,637,372 or 8.2% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. These revenues increased from 2007 due mainly to increased reimbursements received within the Motor Vehicle and Gas Tax Fund. Capital grants and contributions decreased as a result of a reduction in grants received for Airport improvements. Miscellaneous revenue increased as a result of increased funding from various public assistance programs to the Job and Family Services Fund.

Business-Type Activities

The net assets for the business-type activities for the County decreased by \$168,840 for the year ended 2008. The major revenue source was charges for services of \$1,828,948.

Financial Analysis of the County's Funds

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year. The General Fund is the chief operating fund of the County. At the end of the current year, unreserved fund balance of the General Fund was \$2,206,419, while total fund balance reached \$2,356,789. These represent decreases of 21.8% and 17.7%, respectively. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 17.5% to total General Fund expenditures, while total fund balance represents 18.7% of that same amount.

The fund balance of the County's General Fund decreased by \$507,904 during the 2008. The primary reason for the decrease was due to transfers out to various other funds of the County to either provide subsidies or to provide funds to make debt service payments.

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

The fund balance of the Board of Mental Retardation decreased \$350,923 to \$720,963. The decrease is due primarily to a decrease in intergovernmental revenue of approximately \$285 thousand and miscellaneous revenue of \$230 thousand.

The fund balance of Job and Family Services decreased \$60,744 to \$561,766. The decrease is due to a large increase in expenditures, but was significantly offset by increases in intergovernmental revenue.

The fund balance of Motor Vehicle and Gas Tax increased \$580,681 to \$2,003,588 due to a reduction in expenditures for maintenance and repair of roads and bridges from 2007.

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

Net assets of the Landfill Fund at the end of the year amounted to a negative \$726,377. Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

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 intergovernmental and miscellaneous revenue beyond the final estimates, which were partially offset by lower than anticipated investment earnings. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive and judicial.

Capital Assets and Debt Administration

Capital assets. The County's capital assets for its governmental and business type activities as of December 31, 2008 amounts to \$40,251,299 (net of accumulated depreciation). These capital assets include land, land improvements, building structures and improvements, furniture, fixtures equipment and infrastructure. The total decrease in the County's capital assets for the current year was 1.7% (3.5% decrease for business-type activities).

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

Long-term debt. At the end of the current year, the County had total bonded debt outstanding of \$8,965,000 which is backed by the full faith and credit of the government.

The County's total debt decreased slightly during the current year as a result of debt service principal payments during 2008. There were no additions during 2008.

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 \$23 million.

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

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 9.8%, which is higher than the rate a year ago. The state average unemployment rate was 6.5% and the national average was 6.3%.

Inflationary trends in the region compare unfavorably to nation indices.

These factors were considered in preparing the County's budget for the 2008 fiscal year.

Request for Information

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

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

Huron County, Ohio
Statement of Net Assets
December 31, 2008

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
Assets:				
Equity in pooled cash and investments	\$14,378,562	\$111,897	\$14,490,459	\$24,992
Cash and cash equivalents with fiscal agents	18,574	0	18,574	0
Receivables (net of allowance for uncollectibles)				
Taxes	6,443,359	0	6,443,359	0
Accounts	150,959	84,807	235,766	0
Special assessments	183,474	0	183,474	0
Accrued interest	25,439	0	25,439	0
Loans	243,168	0	243,168	0
Due from other governments	3,695,901	0	3,695,901	0
Prepaid expenses	116,680	0	116,680	0
Materials and supplies inventory	428,554	6,452	435,006	0
Unamortized bond issuance costs	83,366	0	83,366	0
Capital assets not being depreciated	1,717,352	307,678	2,025,030	0
Capital assets being depreciated (net of accumulated depreciation)	35,868,862	2,357,407	38,226,269	0
<i>Total assets</i>	63,354,250	2,868,241	66,222,491	24,992
Liabilities:				
Accounts payable	1,364,423	210,410	1,574,833	0
Accrued wages and benefits	416,499	8,282	424,781	0
Due to other governments	373,932	7,356	381,288	0
Matured compensated absences	23,700	0	23,700	0
Claims payable	556,253	0	556,253	0
Accrued interest payable	32,878	1,493	34,371	0
Unearned revenue	5,121,655	0	5,121,655	0
Long-term liabilities				
Due within one year	615,726	386,851	1,002,577	0
Due in more than one year	9,760,138	2,980,226	12,740,364	0
<i>Total liabilities</i>	18,265,204	3,594,618	21,859,822	0
Net Assets:				
Invested in capital assets, net of related debt	28,959,788	2,345,085	31,304,873	0
Restricted for:				
Board of mental retardation	861,602	0	861,602	0
Child support	745,936	0	745,936	0
Real estate	464,710	0	464,710	0
EMA	341,326	0	341,326	0
Muney Road	544,642	0	544,642	0
911 equipment	279,872	0	279,872	0
MRDD residential	539,200	0	539,200	0
Job and family services	245,507	0	245,507	0
Motor vehicle and gas tax	3,364,859	0	3,364,859	0
Mental health	1,337,571	0	1,337,571	0
Children's services	1,096,020	0	1,096,020	0
Felony delinquent care and custody	429,892	0	429,892	0
Huron County revolving loan	503,642	0	503,642	0
Other purposes	1,734,909	0	1,734,909	0
Capital projects	378,139	0	378,139	0
Unrestricted (deficit)	3,261,431	(3,071,462)	189,969	24,992
<i>Total net assets</i>	\$45,089,046	(\$726,377)	\$44,362,669	\$24,992

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

Huron County, Ohio
Statement of Activities
For the Year Ended December 31, 2008

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government -				
Legislative and executive	\$6,323,838	\$1,588,085	\$186,547	\$56,898
Judicial	1,930,377	197,239	16,812	0
Public safety	6,294,358	697,988	689,335	0
Public works	5,333,400	523,161	4,951,420	0
Health	9,989,143	213,617	3,834,047	0
Human services	14,069,887	376,614	12,292,950	0
Miscellaneous	467,116	40,668	3,466	0
Interest and fiscal charges	418,271	0	27,788	0
Total governmental activities	<u>44,826,390</u>	<u>3,637,372</u>	<u>22,002,365</u>	<u>56,898</u>
Business-type activities:				
Landfill	2,222,145	1,828,948	0	0
Total business-type activities	<u>2,222,145</u>	<u>1,828,948</u>	<u>0</u>	<u>0</u>
Total primary government	<u>\$47,048,535</u>	<u>\$5,466,320</u>	<u>\$22,002,365</u>	<u>\$56,898</u>
Component unit:				
Airport	\$249,948	\$227,868	\$20,000	\$0
Total component unit	<u>\$249,948</u>	<u>\$227,868</u>	<u>\$20,000</u>	<u>\$0</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), January 1
Net assets (deficit), December 31

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

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
(\$4,492,308)	\$0	(\$4,492,308)	\$0
(1,716,326)	0	(1,716,326)	0
(4,907,035)	0	(4,907,035)	0
141,181	0	141,181	0
(5,941,479)	0	(5,941,479)	0
(1,400,323)	0	(1,400,323)	0
(422,982)	0	(422,982)	0
(390,483)	0	(390,483)	0
(19,129,755)	0	(19,129,755)	0
0	(393,197)	(393,197)	0
0	(393,197)	(393,197)	0
(19,129,755)	(393,197)	(19,522,952)	0
			(2,080)
			(2,080)
2,333,043	0	2,333,043	0
3,460,889	0	3,460,889	0
185,319	0	185,319	0
481,821	0	481,821	0
7,758,582	0	7,758,582	0
1,794,972	0	1,794,972	0
875,170	0	875,170	0
1,867,390	37,147	1,904,537	0
(187,210)	187,210	0	0
18,569,976	224,357	18,794,333	0
(559,779)	(168,840)	(728,619)	(2,080)
45,648,825	(557,537)	45,091,288	27,072
\$45,089,046	(\$726,377)	\$44,362,669	\$24,992

**Huron County, Ohio
Balance Sheet
Governmental Funds
December 31, 2008**

	General Fund	Board of Mental Retardation	Job and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets:						
Equity in pooled cash and investments	\$1,297,009	\$911,367	\$656,094	\$979,737	\$8,928,047	\$12,772,254
Cash and cash equivalents with fiscal agents	0	0	0	0	18,574	18,574
Receivables (net of allowances for uncollectibles)						
Taxes	2,742,318	2,961,029	0	0	740,012	6,443,359
Accounts	82,794	0	0	16,894	48,691	148,379
Special assessments	0	0	0	0	183,474	183,474
Accrued interest receivable	25,439	0	0	0	0	25,439
Loans	0	0	0	0	243,168	243,168
Due from other governments	608,072	201,453	354,648	2,320,175	211,553	3,695,901
Prepaid expenses	116,680	0	0	0	0	116,680
Materials and supplies inventory	1,980	0	0	425,829	745	428,554
<i>Total assets</i>	<u>\$4,874,292</u>	<u>\$4,073,849</u>	<u>\$1,010,742</u>	<u>\$3,742,635</u>	<u>\$10,374,264</u>	<u>\$24,075,782</u>

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

**Huron County, Ohio
Balance Sheet (Continued)
Governmental Funds
December 31, 2008**

	General Fund	Board of Mental Retardation	Job and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Liabilities and Fund Balances:						
Liabilities:						
Accounts payable	\$152,738	\$66,834	\$294,121	\$69,907	\$758,140	\$1,341,740
Due to other governments	165,147	55,235	70,425	41,046	42,079	373,932
Accrued wages and benefits	161,125	66,529	84,221	45,696	58,928	416,499
Matured compensated absences	18,716	1,806	209	0	2,969	23,700
Deferred revenue	2,019,777	3,162,482	0	1,582,398	957,317	7,721,974
<i>Total liabilities</i>	2,517,503	3,352,886	448,976	1,739,047	1,819,433	9,877,845
Fund Balances:						
Fund Balances:						
Reserved-						
Reserved for encumbrances	148,390	0	35,529	45,951	98,178	328,048
Reserved for loans	0	0	0	0	243,168	243,168
Reserved for inventory	1,980	0	0	425,829	745	428,554
Unreserved-						
General fund	2,206,419	0	0	0	0	2,206,419
Special revenue funds	0	720,963	526,237	1,531,808	7,839,401	10,618,409
Capital project funds	0	0	0	0	373,339	373,339
<i>Total fund balances</i>	2,356,789	720,963	561,766	2,003,588	8,554,831	14,197,937
<i>Total liabilities and fund balances</i>	<u>\$4,874,292</u>	<u>\$4,073,849</u>	<u>\$1,010,742</u>	<u>\$3,742,635</u>	<u>\$10,374,264</u>	<u>\$24,075,782</u>

Huron County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2008

Total Governmental Fund Balances		\$14,197,937
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.		37,586,214
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. Deferred charges in governmental activities are not financial resources and therefore are not reported in the funds.		
Taxes	315,333	
Intergovernmental	2,270,377	
Special Assessments	14,609	
Unamortized Issuance Costs	83,366	
Total		2,683,685
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.		1,029,952
Long-term liabilities, including bonds and the long-term portion of compensated absences are not due and payable in the current period and are not reported in the funds.		
Accrued Interest Payable	(32,878)	
Energy Conservation Bonds Payable	(1,999,000)	
Human Services Building Bonds Payable	(1,875,000)	
Compensated Absences	(1,730,864)	
County Building Bonds Payable	(331,000)	
Correctional Facility Refunding Bonds Payable	(2,735,000)	
Various Purpose Improvement Bonds Payable	(1,705,000)	
Total		(10,408,742)
Net Assets of Governmental Activities		\$45,089,046

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
For the Year Ended December 31, 2008

	General Fund	Board of Mental Retardation	Job and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$9,926,537	\$3,461,261	\$0	\$0	\$832,515	\$14,220,313
Charges for services	1,041,953	0	0	286,324	1,788,824	3,117,101
Licenses and permits	2,733	0	0	0	1,535	4,268
Special assessments	0	0	0	0	152,784	152,784
Fines and forfeitures	270,044	0	0	78,706	9,211	357,961
Intergovernmental revenue	1,369,738	974,554	8,063,667	4,703,904	8,649,740	23,761,603
Investment earnings	781,947	0	1,211	14,416	31,001	828,575
Miscellaneous revenue	378,024	193,538	748,177	179,245	368,406	1,867,390
<i>Total revenues</i>	<u>13,770,976</u>	<u>4,629,353</u>	<u>8,813,055</u>	<u>5,262,595</u>	<u>11,834,016</u>	<u>44,309,995</u>
Expenditures:						
Current:						
General government-						
Legislative and executive	4,877,845	0	0	0	780,538	5,658,383
Judicial	1,899,790	0	0	0	0	1,899,790
Public safety	4,916,115	0	0	0	963,833	5,879,948
Public works	850	0	0	4,681,914	453,272	5,136,036
Health	188,171	4,980,276	0	0	4,598,252	9,766,699
Human services	265,277	0	8,771,931	0	4,381,110	13,418,318
Miscellaneous	389,731	0	0	0	77,385	467,116
Capital outlay	87,731	0	0	0	633,998	721,729
Debt service:						
Principal retirement	0	0	0	0	528,000	528,000
Interest and fiscal charges	0	0	0	0	410,316	410,316
<i>Total expenditures</i>	<u>12,625,510</u>	<u>4,980,276</u>	<u>8,771,931</u>	<u>4,681,914</u>	<u>12,826,704</u>	<u>43,886,335</u>
<i>Excess of revenues over (under) expenditures</i>	1,145,466	(350,923)	41,124	580,681	(992,688)	423,660
Other financing sources (uses):						
Transfers in	7,500	0	237,095	0	1,892,465	2,137,060
Transfers out	(1,660,870)	0	(338,963)	0	(324,437)	(2,324,270)
<i>Total other financing sources (uses)</i>	<u>(1,653,370)</u>	<u>0</u>	<u>(101,868)</u>	<u>0</u>	<u>1,568,028</u>	<u>(187,210)</u>
Net change in fund balance	(507,904)	(350,923)	(60,744)	580,681	575,340	236,450
Fund balance, January 1	2,864,693	1,071,886	622,510	1,422,907	7,979,491	13,961,487
Fund balance, December 31	<u>\$2,356,789</u>	<u>\$720,963</u>	<u>\$561,766</u>	<u>\$2,003,588</u>	<u>\$8,554,831</u>	<u>\$14,197,937</u>

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, 2008

Net Change in Fund Balances - Total Governmental Funds \$236,450

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	1,862,428	
Current Year Depreciation	(2,419,179)	
Total		(556,751)

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

Loss on Disposal of Capital Assets	(37,004)	
Total		(37,004)

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

Taxes	(659)	
Intergovernmental	92,632	
Special Assessments	5,258	
Total		97,231

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

528,000

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

(738,276)

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

Amortized Issuance Costs	(8,733)	
Increase in Compensated Absences	(81,474)	
Accrued interest	778	
Total		(89,429)

Net Change in Net Assets of Governmental Activities (\$559,779)

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
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$10,288,900	\$9,900,110	\$9,885,240	(\$14,870)
Charges for services	1,071,100	1,071,100	1,030,176	(40,924)
Licenses and permits	3,100	3,100	2,733	(367)
Fines and forfeitures	299,000	299,000	275,882	(23,118)
Intergovernmental revenue	1,256,000	1,256,000	1,397,615	141,615
Investment earnings	575,000	575,000	496,700	(78,300)
Miscellaneous revenue	283,300	286,400	359,414	73,014
Total revenues	13,776,400	13,390,710	13,447,760	57,050
Expenditures:				
Current:				
General government-				
Legislative and executive	5,472,060	5,172,141	4,936,216	235,925
Judicial	2,268,505	2,240,745	2,097,849	142,896
Public safety	4,979,949	5,126,959	5,049,308	77,651
Public works	21,499	21,349	20,850	499
Health	202,253	203,350	202,910	440
Human services	473,095	473,095	263,183	209,912
Miscellaneous	367,687	367,687	367,687	0
Capital outlay	33,868	39,156	39,156	0
Total expenditures	13,818,916	13,644,482	12,977,159	667,323
Deficiency of revenues under expenditures	(42,516)	(253,772)	470,601	724,373
Other financing sources (uses):				
Transfers in	0	0	7,500	7,500
Transfers out	(1,929,598)	(1,721,748)	(1,662,914)	58,834
Deficiency of revenues and other financing sources under expenditures and other uses	(1,972,114)	(1,975,520)	(1,184,813)	790,707
Fund balance, January 1	1,759,294	1,759,294	1,759,294	0
Prior year encumbrances appropriated	216,230	216,230	216,230	0
Fund balance, December 31	\$3,410	\$4	\$790,711	\$790,707

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)
Board of Mental Retardation Special Revenue Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$3,550,000	\$3,550,000	\$3,461,261	(\$88,739)
Intergovernmental revenue	1,010,000	1,200,000	991,207	(208,793)
Miscellaneous revenue	200,000	250,000	194,457	(55,543)
Total revenues	<u>4,760,000</u>	<u>5,000,000</u>	<u>4,646,925</u>	<u>(353,075)</u>
Expenditures:				
Current:				
Personal services	3,602,000	3,892,000	3,514,073	377,927
Materials and supplies	133,271	138,271	130,216	8,055
Charges and services	1,139,908	1,404,908	1,296,597	108,311
Capital purchases	24,052	24,052	24,052	0
Total expenditures	<u>4,899,231</u>	<u>5,459,231</u>	<u>4,964,938</u>	<u>494,293</u>
Deficiency of revenues under expenditures	(139,231)	(459,231)	(318,013)	141,218
Fund balance, January 1	1,095,150	1,095,150	1,095,150	0
Prior year encumbrances appropriated	134,230	134,230	134,230	0
Fund balance, December 31	<u>\$1,090,149</u>	<u>\$770,149</u>	<u>\$911,367</u>	<u>\$141,218</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 Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$8,212,915	\$7,758,064	\$7,470,030	(\$288,034)
Charges for services	350,000	300,000	435,988	135,988
Interest revenue	0	0	1,211	1,211
Miscellaneous revenue	598,000	568,000	748,177	180,177
Total revenues	9,160,915	8,626,064	8,655,406	29,342
Expenditures:				
Current:				
Personal services	4,811,000	4,468,727	4,116,576	352,151
Materials and supplies	68,300	63,300	52,196	11,104
Charges and services	4,637,360	4,861,663	4,806,308	55,355
Capital purchases	225,500	65,500	41,396	24,104
Total expenditures	9,742,160	9,459,190	9,016,476	442,714
Deficiency of revenues under expenditures	(581,245)	(833,126)	(361,070)	472,056
Other financing sources (uses):				
Transfers in	237,095	237,095	237,095	0
Transfers out	(342,000)	(342,000)	(338,963)	3,037
Total other financing sources (uses)	(104,905)	(104,905)	(101,868)	3,037
Deficiency of revenues and other financing sources under expenditures and other uses	(686,150)	(938,031)	(462,938)	475,093
Fund balance, January 1	601,882	601,882	601,882	0
Prior year encumbrances appropriated	336,150	336,150	336,150	0
Fund balance, December 31	\$251,882	\$1	\$475,094	\$475,093

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)
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$50,000	\$80,000	\$282,225	\$202,225
Fines and forfeitures	60,000	70,000	75,139	5,139
Intergovernmental revenue	4,924,116	4,914,116	4,768,468	(145,648)
Investment earnings	50,000	45,000	14,416	(30,584)
Miscellaneous revenue	335,000	423,000	179,136	(243,864)
Total revenues	<u>5,419,116</u>	<u>5,532,116</u>	<u>5,319,384</u>	<u>(212,732)</u>
Expenditures:				
Current:				
Personal services	2,524,200	2,544,200	2,263,371	280,829
Materials and supplies	673,000	1,040,000	1,027,119	12,881
Charges and services	2,206,966	1,935,866	1,556,806	379,060
Capital purchases	110,000	19,100	8,539	10,561
Total expenditures	<u>5,514,166</u>	<u>5,539,166</u>	<u>4,855,835</u>	<u>683,331</u>
Excess (deficiency) of revenues over (under) expenditures	(95,050)	(7,050)	463,549	470,599
Fund balance, January 1	303,496	303,496	303,496	0
Prior year encumbrances appropriated	96,850	96,850	96,850	0
Fund balance, December 31	<u>\$305,296</u>	<u>\$393,296</u>	<u>\$863,895</u>	<u>\$470,599</u>

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

Huron County, Ohio
Statement of Net Assets
Proprietary Funds
December 31, 2008

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and investments	\$111,897	\$1,606,308
Receivables (net of allowances for uncollectibles)	84,807	2,580
Materials and supplies inventory	6,452	0
<i>Total current assets</i>	<u>203,156</u>	<u>1,608,888</u>
Noncurrent assets:		
Land	307,678	0
Land improvements	2,867,842	0
Buildings, structures and improvements	1,514,302	0
Furniture, fixtures and equipment	833,090	0
Less: accumulated depreciation	<u>(2,857,827)</u>	<u>0</u>
<i>Total noncurrent assets</i>	<u>2,665,085</u>	<u>0</u>
<i>Total assets</i>	<u>2,868,241</u>	<u>1,608,888</u>
Liabilities:		
Current liabilities:		
Accounts payable	210,410	22,683
Accrued wages and benefits	8,282	0
Due to other governments	7,356	0
Claims payable	0	556,253
Accrued interest payable	1,493	0
Current portion of compensated absences	3,325	0
Current portion of unfunded closure/post-closure	63,526	0
Current portion of long-term debt	<u>320,000</u>	<u>0</u>
<i>Total current liabilities</i>	614,392	578,936
Noncurrent liabilities:		
Compensated absences - noncurrent	74,793	0
Unfunded closure/post-closure	<u>2,905,433</u>	<u>0</u>
<i>Total noncurrent liabilities</i>	<u>2,980,226</u>	<u>0</u>
<i>Total liabilities</i>	3,594,618	578,936
Net Assets:		
Invested in capital assets, net of related debt	2,345,085	0
Unrestricted (deficit)	<u>(3,071,462)</u>	<u>1,029,952</u>
<i>Total net assets (deficit)</i>	<u>(726,377)</u>	<u>1,029,952</u>
<i>Total liabilities and net assets</i>	<u>\$2,868,241</u>	<u>\$1,608,888</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
For the Year Ended December 31, 2008

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Landfill</u>	<u>Internal Service Fund</u>
Operating revenues:		
Charges for services	\$1,828,948	\$4,121,494
Miscellaneous	37,147	0
Total operating revenues	1,866,095	4,121,494
Operating expenses:		
Personal services	400,471	0
Contract services	1,337,118	4,885,176
Materials and supplies	2,894	0
Depreciation	125,562	0
Miscellaneous	300,704	21,189
Total operating expenses	2,166,749	4,906,365
Operating loss	(300,654)	(784,871)
Nonoperating revenues (expenses):		
Interest income	0	46,595
Interest and fiscal charges	(55,396)	0
Total nonoperating revenues (expenses)	(55,396)	46,595
Loss before transfers	(356,050)	(738,276)
Transfer in	187,210	0
Changes in net assets	(168,840)	(738,276)
Net assets (deficit), January 1	(557,537)	1,768,228
Net assets (deficit), December 31	(\$726,377)	\$1,029,952

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

Huron County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Cash flows from operating activities:		
Cash received from customers	\$1,967,916	\$4,121,494
Cash received from other operating revenues	37,147	0
Cash paid to suppliers	(1,673,051)	(4,829,926)
Cash paid to employees and for fringe benefits	(385,546)	0
Net cash used in operating activities	(53,534)	(708,432)
Cash flows from non-capital financing activities:		
Transfers in	187,210	0
Net cash provided by non-capital financing activities	187,210	0
Cash flows from capital and related financing activities:		
Principal payments - bonds	(300,000)	0
Interest paid	(34,420)	0
Purchases of assets	(30,132)	0
Net cash used in capital and related financing activities	(364,552)	0
Cash flows from investing activities:		
Interest received	0	46,595
Net cash provided by investing activities	0	46,595
Net decrease in cash and cash equivalents	(230,876)	(661,837)
Cash and cash equivalents, January 1	342,773	2,268,145
Cash and cash equivalents, December 31	\$111,897	\$1,606,308
Reconciliation of Operating Loss to Net Cash Used in Operating Activities		
Operating loss	(\$300,654)	(\$784,871)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation expense	125,562	0
(Increase) decrease in operating assets:		
Accounts receivable	138,968	0
Inventory	(1,686)	0
Increase (decrease) in operating liabilities:		
Accounts payable	30,134	21,189
Claims payable	0	55,250
Accrued wages and benefits	417	0
Compensated absences	16,558	0
Due to other governments	(2,050)	0
Unfunded closure/post-closure care costs	(60,783)	0
Total adjustments	247,120	76,439
Net cash used in operating activities	(\$53,534)	(\$708,432)

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

Huron County, Ohio
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2008

	Agency Funds
Assets:	
Current assets:	
Equity in pooled cash and investments	\$2,601,838
Segregated cash accounts	1,069,354
Taxes receivable	42,387,658
Due from other governments	3,996,793
<i>Total assets</i>	\$50,055,643
 Liabilities:	
Unapportioned monies	\$1,706,652
Due to other governments	46,384,451
Deposits held due to others	1,777,463
Payroll withholdings	187,077
<i>Total liabilities</i>	\$50,055,643

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

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

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

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

The Huron County Regional Airport Authority (the "Authority") is organized under Section 308.03 of the Ohio Revised Code and is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all seven members of the Authority's Board. The Authority has a fiscal year ended December 31, 2008. The County owns all of the land, buildings and improvements of the Airport and reports them within their capital assets in the governmental activities column of the statement of net assets. The County serves as the fiscal agent for the Huron County Airport Authority. The County contributed \$20,000 to the Airport Authority in 2008. The Huron County Airport Authority has no debt. Based on these criteria the County has reported the Huron County Airport Authority as a discretely presented component unit of the County. For additional financial information, contact the Huron County Auditor's office or the Airport Manager at 961 US Route 20 East, Norwalk, Ohio 44857.

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Government-wide Financial Statements: The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the County are included on the statement of net assets.

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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2008 but which were levied to finance fiscal year 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On the governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue. On the government wide financial statements, property taxes receivable, net of delinquent taxes receivable have been reported as unearned revenue.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

Investment income is recorded in the General, various Special Revenue and Internal Service Funds. Investment income earned during 2008 totaled \$875,170.

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

In 2007, the County issued bonds to finance an energy conservation project. These funds were deposited into a bank account with a fiscal agent and the County draws on this account as needed. As of December 31, 2008, a balance still remained in this account. This balance is reflected on the statement of net assets and balance as "cash and cash equivalents with fiscal agents."

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

Of the County's \$12,867,827 in restricted net assets, none was restricted by enabling legislation.

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

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

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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities value at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be obligations of or guaranteed securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2008, the County complied with the provisions of these statutes.

Deposits:

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

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

The County had cash on hand of \$128,200 as of December 31, 2008. The County's bank balance was \$3,659,403. The entire bank balance was either covered by FDIC or collateralized in accordance with the provisions identified in the preceding paragraph.

Investments: As of December 31, 2008, 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	\$5,523,733	\$5,523,733	\$0	\$0	\$0
Federal Home Loan Mortgage Corporation	3,511,894	0	0	0	3,511,894
Federal Home Loan Bank	2,535,785	1,011,880	0	0	1,523,905
Federal National Mortgage Association	3,533,755	0	0	505,000	3,028,755
Fifth Third Institutional MMF	11	11	0	0	0
Total Investments	\$15,105,178	\$6,535,624	\$0	\$505,000	\$8,064,554

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 36.6% in STAR Ohio, 23.2% in Federal Home Loan Mortgage Corporation, 16.8% in Federal Home Loan Bank, and 23.4% 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. The County has no policy specifically related to custodial credit risk, but requires the County to conform to requirements of Ohio law.

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

NOTE D – TRANSFERS

Transfers to/from other funds during 2008 are as follows:

Transfer From	Transfer To				Total
	General	Job and Family Services	Nonmajor Governmental Funds	Landfill	
General	\$0	\$237,095	\$1,236,565	\$187,210	\$1,660,870
Jobs and Family Services	0	0	338,963	0	338,963
Nonmajor Governmental Funds	7,500	0	316,937	0	324,437
TOTAL	\$7,500	\$237,095	\$1,892,465	\$187,210	\$2,324,270

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE E – CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2008, is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$1,717,352	\$0	\$0	\$1,717,352
<i>Total capital assets, not being depreciated</i>	1,717,352	0	0	1,717,352
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	32,922,365	557,504	0	33,479,869
Furniture, fixtures and equipment	10,070,443	297,745	(493,899)	9,874,289
Infrastructure	23,640,088	1,007,179	0	24,647,267
<i>Total capital assets being depreciated</i>	66,632,896	1,862,428	(493,899)	68,001,425
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(16,209,074)	(879,312)	0	(17,088,386)
Furniture, fixtures and equipment	(6,503,535)	(625,815)	456,895	(6,672,455)
Infrastructure	(7,457,670)	(914,052)	0	(8,371,722)
<i>Total accumulated depreciation</i>	(30,170,279)	(2,419,179)	456,895	(32,132,563)
<i>Total capital assets being depreciated, net</i>	36,462,617	(556,751)	(37,004)	35,868,862
<i>Governmental activities capital assets, net</i>	\$38,179,969	(\$556,751)	(\$37,004)	\$37,586,214

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE E – CAPITAL ASSETS (Continued)

Business-Type Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets, not being depreciated:</i>				
Land	\$307,678	\$0	\$0	\$307,678
Total capital assets, not being depreciated	307,678	0	0	307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,514,302	0	0	1,514,302
Land improvements	2,867,842	0	0	2,867,842
Furniture, fixtures and equipment	807,328	30,132	(4,370)	833,090
Total capital assets being depreciated	5,189,472	30,132	(4,370)	5,215,234
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(630,886)	(37,857)	0	(668,743)
Land improvements	(1,508,039)	(53,128)	0	(1,561,167)
Furniture, fixtures and equipment	(597,710)	(34,577)	4,370	(627,917)
Total accumulated depreciation	(2,736,635)	(125,562)	4,370	(2,857,827)
Total capital assets being depreciated, net	2,452,837	(95,430)	0	2,357,407
<i>Business-type activities capital assets, net</i>	<u>\$2,760,515</u>	<u>(\$95,430)</u>	<u>\$0</u>	<u>\$2,665,085</u>

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

<i>Governmental activities:</i>	
General government – legislative and executive	\$494,076
General government – judicial	43,061
Public safety	305,005
Public works	1,150,661
Health	7,695
Human services	418,681
<i>Total depreciation expense – governmental activities</i>	<u>\$2,419,179</u>
 <i>Business-type activities:</i>	
Landfill	<u>\$125,562</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

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

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

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

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

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

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

The 1996 Landfill General Obligation bonds are being paid from the Landfill Enterprise Fund.

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$23.0 million.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

At December 31, 2008, the total outstanding on these revenue bonds aggregated \$43,010,000.

Closure and Post-closure Care Costs: State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$2,968,959 reported as landfill closure and post-closure care liability represents the total amount of estimated closure and post-closure costs. This amount is based on what it would cost to perform all closure and post-closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

At December 31, 2008, the Landfill Enterprise Fund had a deficit net asset balance of \$726,377, which was caused by closure and post-closure costs incurred by the County. The deficit will be covered by future user charges from the recycling facility and subsidies from the General Fund.

Long-term debt and other obligations of the County at December 31, 2008 were as follows:

	Balance January 1, 2008	Additions	Deductions	Balance December 31, 2008	Amounts Due In One Year
Governmental Activities:					
Governmental Funds:					
General Obligation Bonds					
2007 Energy Conservation Bonds 4.42%, due serially through 2026	\$2,000,000	\$0	\$1,000	\$1,999,000	\$1,000
General Obligation Bonds 2005 Correctional Facility Refunding Bonds 3%-3.75%, due serially through 2016	3,030,000	0	295,000	2,735,000	305,000
General Obligation Bonds 2006 County Building 4.7%, due serially through 2006	343,000	0	12,000	331,000	13,000
General Obligation Bonds 2002 Various Purpose Improvement and Refund 2%-4.6%, due serially through 2021	1,925,000	0	220,000	1,705,000	225,000
General Obligation Bonds 1994 Human Services Building 2%-4%, due serially through 2020	1,875,000	0	0	1,875,000	0
Subtotal Governmental Fund Obligations	9,173,000	0	528,000	8,645,000	544,000
Compensated Absences	1,649,390	1,730,864	1,649,390	1,730,864	71,726
Total Governmental Activities	\$10,822,390	\$1,730,864	\$2,177,390	\$10,375,864	\$615,726

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

	Balance January 1, 2008	Additions	Deductions	Balance December 31, 2008	Amounts Due In One Year
Business-Type Activities:					
Enterprise Fund Obligation					
Bonds—1996 Landfill, 3.85%- 5.6%, due serially through 2009 Landfill closure and post-closure care costs	\$597,696	\$22,304	\$300,000	\$320,000	\$320,000
	3,029,742	0	60,783	2,968,959	63,526
Compensated Absences	62,253	78,118	62,253	78,118	3,325
Total Business-type Activities	\$3,689,691	\$100,422	\$423,036	\$3,367,077	\$386,851

A summary of the County's future long-term debt funding requirements as of December 31, 2008 follows:

Year	Governmental Activities General Obligation Bonds		Enterprise General Obligation Bonds	
	Principal	Interest	Principal	Interest
2009	\$544,000	\$394,234	\$320,000	\$17,920
2010	635,000	376,249	0	0
2011	665,000	353,746	0	0
2012	688,000	328,785	0	0
2013	703,000	302,312	0	0
2014-2018	3,277,000	1,171,294	0	0
2019-2023	1,594,000	494,170	0	0
2024-2027	539,000	59,587	0	0
Total	\$8,645,000	\$3,480,377	\$320,000	\$17,920

Compensated Absences: As more fully described in Note B, the County uses the vesting method for recording sick leave obligations. Unpaid vested hours at December 31, 2008 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation	54,591
Sick	20,534

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

NOTE G- RETIREMENT SYSTEMS

Ohio Public Employees Retirement System (OPERS)

- A. The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as described below:
- 1) The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.
 - 2) The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
 - 3) The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.
- B. OPERS provides retirement, disability, and survivor and death benefits and annual cost-of-living adjustments to qualifying members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.
- C. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.
- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.
- E. The Ohio Revised Code provides statutory authority for member and employer contributions. For 2008, member and employer contribution rates were consistent across all three plans.

The member contribution rates for members other than law enforcement personnel were 10.0%, 9.5% and 9.0% for 2008, 2007, and 2006, respectively, for the County. The rate for members of law enforcement was 10.1% for 2008, 2007, and 2006.

The employer contribution rates for members other than law enforcement personnel were 14.0%, 13.85%, and 13.70% of covered payroll for 2008, 2007, and 2006, respectively, for the County. The employer contribution rates for law enforcement personnel were 17.4%, 17.17%, and 16.93% of covered payroll for 2008, 2007, and 2006, respectively, for the County.

The County's contributions to OPERS for the years ended December 31, 2008, 2007, and 2006 were \$4,005,505, \$3,412,499, and \$3,041,832, respectively, which were equal to the required contributions for those years.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE G- RETIREMENT SYSTEMS (Continued)

State Teachers Retirement System (STRS Ohio)

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE G- RETIREMENT SYSTEMS (Continued)

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

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

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

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

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

For the fiscal years ended June 30, 2008, 2007, and 2006, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS Ohio, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2008, 2007, and 2006 were \$116,194, \$78,261, and \$75,334, respectively, which were equal to the required contributions for those years.

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

NOTE H – OTHER POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System (OPERS)

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

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

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

Employer's contributions are expressed as a percentage of the covered payroll of active members. In 2008, the County contributed at 14.0% of covered payroll of members other than law enforcement personnel. The County contributed at 17.4% of covered payroll of members of law enforcement. The Ohio Revised Code currently limits the employer contribution rate not to exceed 14.0% and 18.1% of covered payroll of members other than law enforcement personnel and members of law enforcement, respectively. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. For 2008, the employer contributions allocated to the health care plan was 7.0% of covered payroll. For 2007, these percentages were 5.0% for January through June 2007 and 6.0% for July through December 2007. For 2006, this percentage was 4.5%. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

- C. The employer contributions that were used to fund post-employment benefits were \$2,002,753 for 2008, \$1,355,103 for 2007, and \$953,467 for 2006.
- D. The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

State Teachers Retirement System (STRS Ohio)

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2008, 2007 and 2006. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$8,300, \$5,590, and \$5,381 for the years ended December 31, 2008, 2007, and 2006, respectively.

NOTE I - PROPERTY TAXES

Property tax revenues include amounts levied against real, public utility and tangible personal (business) property located in the County. The assessed value, by property classification, upon which taxes collected in 2008 were based, is as follows:

Real property	\$991,325,460
Public utility and tangible personal property	<u>69,233,820</u>
Total assessed property value	<u><u>\$1,060,559,280</u></u>

In 2008, real property taxes were levied on January 1, 2008 on the assessed values as of January 1, 2007, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2007. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property taxes were due on May 9, 2008 and October 10, 2008. Tangible property is assessed at 12.5% of true value (as defined). In 2008, 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 2008, if paid annually, payment was due by February 8, 2008. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 9, 2008 with the remainder due July 11, 2008.

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, 2008. 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 2008 operations. The receivable is therefore offset by a credit to deferred revenue.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE I - PROPERTY TAXES (Continued)

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

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

- (a) Dollars per \$1,000 of assessed valuation.
- (b) Ohio law provides for a reduction of certain voted levies to offset inflation in the value of real property. The voted levies, except for bond retirement, are subject to the credit.
- (c) Continuous levy without expiration.

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

A reconciliation for all major governmental funds at December 31, 2008 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General Fund	Board of Mental Retardation Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund
Budget Basis	(\$1,184,813)	(\$318,013)	(\$462,938)	\$463,549
Net adjustment for revenue accruals	323,216	(17,572)	157,649	(56,789)
Net adjustment for expenditure accruals	139,643	(15,338)	63,545	58,079
Net adjustments for encumbrances	214,050	0	181,000	115,842
GAAP Basis	(\$507,904)	(\$350,923)	(\$60,744)	\$580,681

NOTE K - COMMITMENTS AND CONTINGENCIES

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE K - COMMITMENTS AND CONTINGENCIES (Continued)

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

NOTE L - RISK MANAGEMENT

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

The County Risk Sharing Authority Inc. (CORSA) is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials errors and omissions liability insurance. Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board, No county may have more than one representative on the board at any one time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2008 was \$258,065.

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 \$556,253 reported in the fund at December 31, 2008 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. The County's liability for these claims is based upon an actuarial estimate by Medical Mutual of Ohio, the plan administrator. Changes in the fund's claim liability amount in 2006, 2007 and 2008 were:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2006	\$694,637	\$4,234,805	\$4,425,422	\$504,020
2007	504,020	3,996,022	3,999,039	501,003
2008	501,003	4,885,176	4,829,926	556,253

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE M – ACCOUNTABILITY AND COMPLIANCE

Deficit Fund Balance: The Landfill Fund had a deficit net asset balance in the amount of \$726,377 as of December 31, 2008. These funds comply with Ohio state law, which does not permit cash basis deficits. The General Fund provides transfers when cash is required, not when accruals occur. The deficit fund balance and net asset balance, respectively, resulted from adjustments for accrued liabilities. These deficits should be eliminated by future revenues not recognized under generally accepted accounting principles at December 31, 2008.

NOTE N – CHANGE IN ACCOUNTING PRINCIPLES

For the year ended December 31, 2008, the County implemented Governmental Accounting Standards Board Statements No. 45, “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions,” GASB Statement No. 49, “Accounting and Financial Reporting for Pollution Remediation Obligations,” and GASB Statement No. 50, “Pension Disclosures—an amendment of GASB Statements No. 25 and No. 27,” GASB Statement No. 45 establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information (RSI) in the financial reports of state and local governmental employers. GASB Statement No. 49 addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effects of *existing* pollution by participating in pollution remediation activities such as site assessments and cleanups. The scope of the Statement excludes pollution *prevention* or *control* obligations with respect to current operations, and future pollution remediation activities that are required upon retirement of an asset, such as landfill closure and postclosure care and nuclear power plant decommissioning. GASB Statement No. 50 more closely aligns the financial reporting requirements for pensions with those for other postemployment benefits (OPEB) and, in doing so, enhances information disclosed in the notes to financial statements or presented as required supplementary information (RSI) by pension plans and by employers that provide pension benefits. The application of these new standards had no effect on the financial statements, nor did their implementation require a restatement of prior year balances.

**Huron County, Ohio
General Fund
December 31, 2008**

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
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2008

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services.....	\$284,184	\$286,720	\$274,764	\$11,956
Materials and supplies.....	2,100	2,100	860	1,240
Charges and services.....	29,250	29,250	23,175	6,075
Capital purchases.....	5,000	5,000	0	5,000
Microfilm-				
Personal services.....	48,229	42,594	41,373	1,221
Materials and supplies.....	1,000	1,000	1,000	0
Charges and services.....	1,600	8,199	7,792	407
Data Processing				
Personal services.....	60,990	62,223	61,879	344
Materials and supplies.....	4,100	4,100	4,100	0
Charges and services.....	94,399	94,399	94,399	0
Capital purchases.....	4,500	4,500	4,500	0
Auditor-				
Personal services.....	286,037	286,993	286,993	0
Materials and supplies.....	7,000	7,619	7,619	0
Charges and services.....	14,000	13,381	13,381	0
Treasurer-				
Personal services.....	140,465	142,061	138,579	3,482
Materials and supplies.....	5,340	5,340	5,340	0
Charges and services.....	7,701	7,701	7,573	128
Prosecutor-				
Personal services.....	454,943	461,664	451,179	10,485
Materials and supplies.....	5,000	5,000	4,915	85
Charges and services.....	39,944	39,944	39,602	342
Capital purchases.....	1,000	1,000	0	1,000
Board of revision-				
Charges and services.....	1,500	1,500	750	750
Human Resources				
Personal services.....	71,381	68,116	59,196	8,920
Materials and supplies.....	250	283	283	0
Charges and services.....	600	836	646	190

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2008

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services.....	\$256,658	\$287,868	\$285,524	\$2,344
Materials and supplies.....	13,000	18,945	18,945	0
Charges and services.....	59,820	71,665	70,816	849
Building maintenance-				
Personal services.....	374,200	296,400	290,094	6,306
Materials and supplies.....	60,700	60,700	57,395	3,305
Charges and services.....	534,100	539,100	404,369	134,731
Capital purchases.....	10,000	10,000	2,919	7,081
Recorder-				
Personal services.....	115,942	115,816	112,787	3,029
Materials and supplies.....	3,500	4,800	4,800	0
Charges and services.....	4,250	4,250	3,796	454
Mechanic-				
Personal services.....	43,422	44,712	44,676	36
Materials and supplies.....	21,625	21,204	20,105	1,099
Insurance & taxes				
Charges and services.....	2,255,522	1,961,285	1,936,421	24,864
Bureau of inspection				
Charges and services.....	80,208	80,732	80,732	0
Planning Commission				
Charges and services.....	200	200	0	200
Real estate assessment				
Personal services.....	68,400	72,941	72,939	2
Total legislative and executive....	5,472,060	5,172,141	4,936,216	235,925
Judicial				
Common pleas court-				
Personal services.....	326,968	347,287	346,145	1,142
Materials and supplies.....	5,080	3,340	3,340	0
Charges and services.....	56,159	65,465	63,153	2,312
Capital purchases.....	8,350	2,752	2,752	0

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2008

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services.....	\$1,008	\$1,008	\$1,003	\$5
Charges and services.....	274	274	235	39
Court of appeals				
Charges and services.....	385	385	0	385
Juvenile court-				
Personal services.....	347,288	353,775	330,719	23,056
Materials and supplies.....	28,000	28,000	23,141	4,859
Charges and services.....	61,200	61,357	46,553	14,804
Capital purchases.....	18,000	18,000	16,515	1,485
Probate court-				
Personal services.....	109,397	111,415	109,086	2,329
Materials and supplies.....	6,500	6,500	4,582	1,918
Charges and services.....	14,100	14,100	5,304	8,796
Capital purchases.....	6,000	6,000	3,923	2,077
Clerk of courts-				
Personal services.....	267,107	296,134	282,268	13,866
Materials and supplies.....	40,000	45,000	44,908	92
Charges and services.....	20,253	20,253	17,500	2,753
Public defender				
Personal services.....	218,107	220,782	213,862	6,920
Materials and supplies.....	1,075	1,075	1,067	8
Charges and services.....	27,876	31,014	30,471	543
Capital purchases.....	1,100	1,100	1,003	97
Education				
Charges and services.....	500	500	500	0
Municipal court-				
Charges and services.....	261,834	266,270	265,810	460
Miscellaneous				
Charges and services.....	441,944	338,959	284,009	54,950
Total judicial.....	2,268,505	2,240,745	2,097,849	142,896
Public safety				
Coroner-				
Personal services.....	50,440	50,440	48,961	1,479
Materials and supplies.....	300	300	273	27
Charges and services.....	25,713	31,713	30,462	1,251

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2008

	Original	Final	Actual	Variance With Final Budget
Sheriff-				
Personal services.....	\$1,496,604	\$1,519,604	\$1,514,614	\$4,990
Materials and supplies.....	74,821	89,821	89,718	103
Charges and services.....	65,057	64,942	59,029	5,913
Capital purchases.....	10,959	10,959	8,182	2,777
Disaster services-				
Personal services.....	121,326	123,152	111,087	12,065
Materials and supplies.....	600	600	600	0
Charges and services.....	3,974	3,974	3,974	0
Capital purchases.....	600	600	600	0
Adult probation-				
Materials and supplies.....	4,220	4,220	4,220	0
Capital purchases.....	4,433	4,433	4,414	19
Charges and services.....	2,214	2,214	2,205	9
Juvenile probation				
Personal services.....	274,835	275,284	267,193	8,091
Charges and services.....	12,000	12,000	5,591	6,409
Juvenile detention				
Charges and services.....	242,000	242,000	234,491	7,509
Jail Operations-				
Personal services.....	1,848,670	1,968,175	1,962,321	5,854
Materials and supplies.....	486,709	455,469	454,674	795
Charges and services.....	243,475	257,575	239,579	17,996
Capital purchases.....	10,999	9,484	7,120	2,364
Total public safety.....	4,979,949	5,126,959	5,049,308	77,651
Public works				
Sanitation/Ditches				
Charges and services.....	1,499	1,349	850	499
Airport				
Charges and services.....	20,000	20,000	20,000	0
Total public works.....	21,499	21,349	20,850	499

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2008

	Original	Final	Actual	Variance With Final Budget
Health				
Health/Welfare				
Charges and services.....	\$23,969	\$23,969	\$23,969	\$0
Health Statistics				
Charges and services.....	178,284	179,381	178,941	440
Total health.....	202,253	203,350	202,910	440
Human Services				
Soldiers relief				
Personal services.....	205,000	210,000	179,809	30,191
Materials and supplies.....	15,000	15,000	3,540	11,460
Charges and services.....	199,595	194,595	76,235	118,360
Capital purchases.....	40,000	40,000	0	40,000
Veterans service				
Charges and services.....	13,500	13,500	3,599	9,901
Total human services.....	473,095	473,095	263,183	209,912
Miscellaneous				
Agriculture				
Charges and services.....	367,687	367,687	367,687	0
Total miscellaneous.....	367,687	367,687	367,687	0
Capital Outlay				
Charges and services.....	33,868	39,156	39,156	0
Total expenditures.....	13,818,916	13,644,482	12,977,159	667,323
Other financing uses:				
Transfers - out.....	1,929,598	1,721,748	1,662,914	58,834
Total expenditures and other financing uses.....	<u>\$15,748,514</u>	<u>\$15,366,230</u>	<u>\$14,640,073</u>	<u>\$726,157</u>

**Huron County, Ohio
Nonmajor Governmental Funds
December 31, 2008**

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

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

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

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

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

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

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

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

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

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

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

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

Other Special Revenue Funds – To account for revenues from fees, taxes, fines, federal and state grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specified purposes. The Other Special Revenue funds have been combined into one fund for governmental fund reporting purposes on pages 72 through 75. Summarized information on the financial activity and balances of the following Special Revenue funds include:

- * Drug Law Enforcement
- * DUI Enforcement and Education
- * Indigent Guardianship
- * Dog and Kennel
- * Sheriff Policing
- * DRETAC - Prosecutor
- * DRETAC - Treasurer
- * Prepayment of Interest

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

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

DEBT SERVICE FUNDS - The debt service funds are used to account for the accumulation of resources and payments of general obligation bond principal and interest from government resources. The Debt Service funds have been combined into one fund for governmental fund reporting purposes on pages 72 through 75.

CAPITAL PROJECT FUNDS - Capital Projects funds account for financial resources to be used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds and trust funds). The Capital Projects funds have been combined into one fund for governmental fund reporting purposes on pages 72 through 75. 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.

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**Huron County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008**

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services
Assets:							
Equity in pooled cash and investments	\$1,549,816	\$822,028	\$536,415	\$1,219,079	\$0	\$215,705	\$585
Cash and cash equivalents with fiscal agents	0	0	0	0	0	0	0
Receivables (net of allowances for uncollectibles)							
Taxes	370,006	0	0	0	0	0	370,006
Accounts	250	0	44	0	0	0	0
Special assessments receivable	0	0	0	0	0	0	0
Loans	0	0	0	0	0	0	0
Due from other governments	71,359	74,999	0	8,177	0	0	29,601
Materials and supplies inventory	0	0	0	0	0	0	0
Total assets	\$1,991,431	\$897,027	\$536,459	\$1,227,256	\$0	\$215,705	\$400,192
Liabilities:							
Accounts payable	\$219,445	\$100,555	\$4,517	\$131,236	\$0	\$171,876	\$585
Accrued wages and benefits	4,491	13,312	4,710	0	0	0	0
Due to other governments	2,360	11,205	3,530	0	0	0	0
Matured compensated absences	0	2,969	0	0	0	0	0
Deferred revenue	374,236	0	0	0	0	0	399,607
Total liabilities	600,532	128,041	12,757	131,236	0	171,876	400,192
Fund Balances:							
Reserved-							
Reserved for encumbrances	52,575	3,105	1,516	23,964	0	0	0
Reserved for loans	0	0	0	0	0	0	0
Reserved for inventory	0	0	0	0	0	0	0
Unreserved-							
Undesignated	1,338,324	765,881	522,186	1,072,056	0	43,829	0
Total fund balances	1,390,899	768,986	523,702	1,096,020	0	43,829	0
Total liabilities and fund balances	\$1,991,431	\$897,027	\$536,459	\$1,227,256	\$0	\$215,705	\$400,192

Felony Delinquent Care and Custody	Huron County Revolving Loan	Emergency Management Agency	Muny Road	Other Special Revenue Funds	Total	Debt Service	Capital Projects	Total
\$455,004	\$260,474	\$365,074	\$544,642	\$2,563,298	\$8,532,120	\$0	\$395,927	\$8,928,047
0	0	0	0	0	0	0	18,574	18,574
0	0	0	0	0	740,012	0	0	740,012
0	0	0	0	48,397	48,691	0	0	48,691
0	0	0	0	183,474	183,474	0	0	183,474
0	243,168	0	0	0	243,168	0	0	243,168
0	0	0	0	27,417	211,553	0	0	211,553
0	0	0	0	745	745	0	0	745
<u>\$455,004</u>	<u>\$503,642</u>	<u>\$365,074</u>	<u>\$544,642</u>	<u>\$2,823,331</u>	<u>\$9,959,763</u>	<u>\$0</u>	<u>\$414,501</u>	<u>\$10,374,264</u>
\$345	\$0	\$595	\$0	\$92,624	\$721,778	\$0	\$36,362	\$758,140
2,354	0	4,887	0	29,174	58,928	0	0	58,928
3,955	0	1,713	0	19,316	42,079	0	0	42,079
0	0	0	0	0	2,969	0	0	2,969
0	0	0	0	183,474	957,317	0	0	957,317
6,654	0	7,195	0	324,588	1,783,071	0	36,362	1,819,433
0	0	470	0	11,748	93,378	0	4,800	98,178
0	243,168	0	0	0	243,168	0	0	243,168
0	0	0	0	745	745	0	0	745
<u>448,350</u>	<u>260,474</u>	<u>357,409</u>	<u>544,642</u>	<u>2,486,250</u>	<u>7,839,401</u>	<u>0</u>	<u>373,339</u>	<u>8,212,740</u>
<u>448,350</u>	<u>503,642</u>	<u>357,879</u>	<u>544,642</u>	<u>2,498,743</u>	<u>8,176,692</u>	<u>0</u>	<u>378,139</u>	<u>8,554,831</u>
<u>\$455,004</u>	<u>\$503,642</u>	<u>\$365,074</u>	<u>\$544,642</u>	<u>\$2,823,331</u>	<u>\$9,959,763</u>	<u>\$0</u>	<u>\$414,501</u>	<u>\$10,374,264</u>

Huron County, Ohio
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services
Revenues:							
Taxes	\$185,365	\$0	\$0	\$0	\$0	\$0	\$481,867
Charges for services	0	348,666	632,445	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0
Intergovernmental revenue	2,577,627	769,601	0	1,298,553	191,999	1,125,548	58,140
Investment earnings	0	0	0	0	0	0	0
Miscellaneous revenue	11,060	57,333	10,957	0	0	39,783	0
Total revenues	2,774,052	1,175,600	643,402	1,298,553	191,999	1,165,331	540,007
Expenditures:							
Current:							
General government-							
Legislative and executive	0	0	244,878	0	0	0	0
Public safety	0	0	0	0	0	0	0
Public works	0	0	0	0	253,879	0	0
Health	3,308,218	0	0	0	0	0	540,007
Human services	0	1,022,085	0	1,621,434	0	985,583	0
Miscellaneous	0	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0	0
Principal retirement	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0
Total expenditures	3,308,218	1,022,085	244,878	1,621,434	253,879	985,583	540,007
Excess (deficiency) of revenues over (under) expenditures	(534,166)	153,515	398,524	(322,881)	(61,880)	179,748	0
Other financing sources (uses):							
Transfers in	0	50,000	0	615,000	0	0	0
Transfers out	0	0	0	0	0	0	0
Total other financing sources (uses)	0	50,000	0	615,000	0	0	0
Net change in fund balance	(534,166)	203,515	398,524	292,119	(61,880)	179,748	0
Fund balance, January 1	1,925,065	565,471	125,178	803,901	61,880	(135,919)	0
Fund balance, December 31	<u>\$1,390,899</u>	<u>\$768,986</u>	<u>\$523,702</u>	<u>\$1,096,020</u>	<u>\$0</u>	<u>\$43,829</u>	<u>\$0</u>

Felony Delinquent Care and Custody	Huron County Revolving Loan	Emergency Management Agency	Mun Road	Other Special Revenue Funds	Total	Debt Service	Capital Projects	Total
\$0	\$0	\$0	\$165,283	\$0	\$832,515	\$0	\$0	\$832,515
0	0	0	0	807,713	1,788,824	0	0	1,788,824
0	0	0	0	1,535	1,535	0	0	1,535
0	0	0	0	152,784	152,784	0	0	152,784
0	0	0	0	9,211	9,211	0	0	9,211
323,595	0	70,829	0	2,021,060	8,436,952	27,788	185,000	8,649,740
0	16,407	0	0	7,669	24,076	0	6,925	31,001
0	57,470	29,571	0	162,232	368,406	0	0	368,406
323,595	73,877	100,400	165,283	3,162,204	11,614,303	27,788	191,925	11,834,016
0	825	0	0	534,835	780,538	0	0	780,538
542,736	0	114,299	0	306,798	963,833	0	0	963,833
0	0	0	43,477	155,916	453,272	0	0	453,272
0	0	0	0	750,027	4,598,252	0	0	4,598,252
0	0	0	0	752,008	4,381,110	0	0	4,381,110
0	0	0	0	77,385	77,385	0	0	77,385
0	0	0	0	49,438	49,438	0	584,560	633,998
0	0	0	0	0	0	528,000	0	528,000
0	0	0	0	0	0	410,316	0	410,316
542,736	825	114,299	43,477	2,626,407	11,303,828	938,316	584,560	12,826,704
(219,141)	73,052	(13,899)	121,806	535,797	310,475	(910,528)	(392,635)	(992,688)
0	0	0	0	0	665,000	910,528	316,937	1,892,465
0	0	0	0	(7,500)	(7,500)	0	(316,937)	(324,437)
0	0	0	0	(7,500)	657,500	910,528	0	1,568,028
(219,141)	73,052	(13,899)	121,806	528,297	967,975	0	(392,635)	575,340
667,491	430,590	371,778	422,836	1,970,446	7,208,717	0	770,774	7,979,491
<u>\$448,350</u>	<u>\$503,642</u>	<u>\$357,879</u>	<u>\$544,642</u>	<u>\$2,498,743</u>	<u>\$8,176,692</u>	<u>\$0</u>	<u>\$378,139</u>	<u>\$8,554,831</u>

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$195,000	\$195,000	\$185,365	(\$9,635)
Intergovernmental revenue	2,851,444	2,851,444	2,510,978	(340,466)
Miscellaneous revenue	60,000	60,000	10,810	(49,190)
Total revenues	3,106,444	3,106,444	2,707,153	(399,291)
Expenditures:				
Current:				
Personal services	222,657	226,900	213,524	13,376
Materials and supplies	6,519	6,519	4,449	2,070
Charges and services	3,676,670	3,726,670	3,386,913	339,757
Capital purchases	3,500	3,500	3,358	142
Total expenditures	3,909,346	3,963,589	3,608,244	355,345
Deficiency of revenues under expenditures	(802,902)	(857,145)	(901,091)	(43,946)
Fund balance, January 1	1,442,718	1,442,718	1,442,718	0
Prior year encumbrances appropriated	744,189	744,189	744,189	0
Fund balance, December 31	<u>\$1,384,005</u>	<u>\$1,329,762</u>	<u>\$1,285,816</u>	<u>(\$43,946)</u>

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$276,000	\$276,000	\$273,667	(\$2,333)
Intergovernmental revenue	830,000	775,000	966,580	191,580
Miscellaneous revenue	40,000	40,000	56,688	16,688
Total revenues	1,146,000	1,091,000	1,296,935	205,935
Expenditures:				
Current:				
Personal services	960,000	967,000	724,007	242,993
Materials and supplies	4,000	10,000	172	9,828
Charges and services	511,100	672,337	347,479	324,858
Capital purchases	15,000	30,000	86	29,914
Total expenditures	1,490,100	1,679,337	1,071,744	607,593
Excess (deficiency) of revenues over (under) expenditures	(344,100)	(588,337)	225,191	813,528
Other financing sources:				
Transfers in	50,000	50,000	50,000	0
Total other financing sources	50,000	50,000	50,000	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(294,100)	(538,337)	275,191	813,528
Fund balance, January 1	535,237	535,237	535,237	0
Prior year encumbrances appropriated	3,100	3,100	3,100	0
Fund balance, December 31	\$244,237	\$0	\$813,528	\$813,528

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$505,000	\$507,000	\$632,462	\$125,462
Miscellaneous revenue	8,000	8,000	10,952	2,952
Total revenues	513,000	515,000	643,414	128,414
Expenditures:				
Current:				
Personal services	249,014	249,014	179,639	69,375
Materials and supplies	6,800	10,300	4,447	5,853
Charges and services	279,486	373,850	68,978	304,872
Capital purchases	20,000	28,000	6,000	22,000
Total expenditures	555,300	661,164	259,064	402,100
Excess (deficiency) of revenues over (under) expenditures	(42,300)	(146,164)	384,350	530,514
Fund balance, January 1	145,865	145,865	145,865	0
Prior year encumbrances appropriated	300	300	300	0
Fund balance, December 31	\$103,865	\$1	\$530,515	\$530,514

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Children's Services Special Revenue Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$1,214,392	\$1,239,393	\$1,411,978	\$172,585
Total revenues	1,214,392	1,239,393	1,411,978	172,585
Expenditures:				
Current:				
Charges and services	2,409,392	2,644,901	1,673,407	971,494
Total expenditures	2,409,392	2,644,901	1,673,407	971,494
Excess (deficiency) of revenues over (under) expenditures	(1,195,000)	(1,405,508)	(261,429)	1,144,079
Other financing sources:				
Transfers in	615,000	615,000	615,000	0
Total other financing sources	615,000	615,000	615,000	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(580,000)	(790,508)	353,571	1,144,079
Fund balance, January 1	660,508	660,508	660,508	0
Prior year encumbrances appropriated	130,000	130,000	130,000	0
Fund balance, December 31	\$210,508	\$0	\$1,144,079	\$1,144,079

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$398,000	\$258,666	\$258,257	(\$409)
Total revenues	398,000	258,666	258,257	(409)
Expenditures:				
Current:				
Charges and services	460,501	321,285	320,878	407
Total expenditures	460,501	321,285	320,878	407
Deficiency of revenues under expenditures	(62,501)	(62,619)	(62,621)	(2)
Fund balance, January 1	704	704	704	0
Prior year encumbrances appropriated	61,917	61,917	61,917	0
Fund balance, December 31	\$120	\$2	\$0	(\$2)

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
WIA (Workforce In Action) Special Revenue Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$1,320,000	\$1,320,000	\$1,275,548	(\$44,452)
Miscellaneous revenue	2,000	2,000	39,784	37,784
Total revenues	1,322,000	1,322,000	1,315,332	(6,668)
Expenditures:				
Current:				
Charges and services	1,000,361	1,315,692	1,102,319	213,373
Total expenditures	1,000,361	1,315,692	1,102,319	213,373
Excess of revenues over expenditures	321,639	6,308	213,013	206,705
Fund balance, January 1	0	0	0	0
Prior year encumbrances appropriated	361	361	361	0
Fund balance, December 31	\$322,000	\$6,669	\$213,374	\$206,705

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$462,999	\$487,422	\$481,867	(\$5,555)
Intergovernmental revenue	52,000	52,000	58,140	6,140
Total revenues	514,999	539,422	540,007	585
Expenditures:				
Current:				
Charges and services	514,999	540,626	540,626	0
Total expenditures	514,999	540,626	540,626	0
Deficiency of revenues under expenditures	0	(1,204)	(619)	585
Fund balance, January 1	1,204	1,204	1,204	0
Fund balance, December 31	\$1,204	\$0	\$585	\$585

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$610,000	\$513,539	\$323,595	(\$189,944)
Total revenues	610,000	513,539	323,595	(189,944)
Current:				
Personal services	226,650	299,434	203,300	96,134
Charges and services	375,300	493,505	340,442	153,063
Total expenditures	601,950	792,939	543,742	249,197
Excess (deficiency) of revenues over (under) expenditures	8,050	(279,400)	(220,147)	59,253
Fund balance, January 1	675,151	675,151	675,151	0
Fund balance, December 31	\$683,201	\$395,751	\$455,004	\$59,253

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Investment revenue	\$46,000	\$46,000	\$87,536	\$41,536
Miscellaneous revenue	13,000	13,000	5,056	(7,944)
Total revenues	59,000	59,000	92,592	33,592
Expenditures:				
Current:				
Charges and services	221,163	227,707	825	226,882
Total expenditures	221,163	227,707	825	226,882
Excess (deficiency) of revenues over (under) expenditures	(162,163)	(168,707)	91,767	260,474
Fund balance, January 1	168,707	168,707	168,707	0
Fund balance, December 31	\$6,544	\$0	\$260,474	\$260,474

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$43,000	\$66,000	\$70,829	\$4,829
Miscellaneous revenue	30,000	30,000	29,571	(429)
Total revenues	73,000	96,000	100,400	4,400
Expenditures:				
Current:				
Personal services	91,147	97,781	85,018	12,763
Charges and services	70,700	70,700	26,764	43,936
Total expenditures	161,847	168,481	111,782	56,699
Deficiency of revenues under expenditures	(88,847)	(72,481)	(11,382)	61,099
Fund balance, January 1	375,056	375,056	375,056	0
Prior year encumbrances appropriated	400	400	400	0
Fund balance, December 31	\$286,609	\$302,975	\$364,074	\$61,099

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$164,000	\$164,000	\$165,283	\$1,283
Total revenues	164,000	164,000	165,283	1,283
Expenditures:				
Current:				
Charges and services	576,618	586,387	43,477	542,910
Total expenditures	576,618	586,387	43,477	542,910
Excess (deficiency) of revenues over (under) expenditures	(412,618)	(422,387)	121,806	544,193
Fund balance, January 1	422,836	422,836	422,836	0
Fund balance, December 31	\$10,218	\$449	\$544,642	\$544,193

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$3,500	\$2,306	\$2,306	\$0
Total revenues	3,500	2,306	2,306	0
Expenditures:				
Current:				
Charges and services	6,000	5,430	3,124	2,306
Total expenditures	6,000	5,430	3,124	2,306
Deficiency of revenues under expenditures	(2,500)	(3,124)	(818)	2,306
Fund balance, January 1	3,125	3,125	3,125	0
Fund balance, December 31	\$625	\$1	\$2,307	\$2,306

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
D.U.I. Enforcement and Education Other Special Revenue Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$1,500	\$768	\$768	\$0
Total revenues	1,500	768	768	0
Expenditures:				
Current:				
Charges and services	4,000	3,754	291	3,463
Total expenditures	4,000	3,754	291	3,463
Excess (deficiency) of revenues over (under) expenditures	(2,500)	(2,986)	477	3,463
Fund balance, January 1	2,986	2,986	2,986	0
Fund balance, December 31	\$486	\$0	\$3,463	\$3,463

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$30,000	\$8,460	\$8,460	\$0
Total revenues	30,000	8,460	8,460	0
Expenditures:				
Current:				
Charges and services	30,000	18,841	11,350	7,491
Total expenditures	30,000	18,841	11,350	7,491
Deficiency of revenues under expenditures	0	(10,381)	(2,890)	7,491
Fund balance, January 1	10,382	10,382	10,382	0
Fund balance, December 31	\$10,382	\$1	\$7,492	\$7,491

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$123,100	\$157,100	\$172,771	\$15,671
Fines and forfeitures	4,000	4,000	6,720	2,720
Miscellaneous revenue	1,000	1,000	2,817	1,817
Total revenues	128,100	162,100	182,308	20,208
Expenditures:				
Current:				
Personal services	187,632	204,132	168,742	35,390
Materials and supplies	19,300	18,668	12,238	6,430
Charges and services	47,785	65,498	58,169	7,329
Capital purchases	22,000	22,000	15,176	6,824
Total expenditures	276,717	310,298	254,325	55,973
Deficiency of revenues under expenditures	(148,617)	(148,198)	(72,017)	76,181
Fund balance, January 1	152,197	152,197	152,197	0
Fund balance, December 31	\$3,580	\$3,999	\$80,180	\$76,181

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$23,000	\$22,957	\$22,589	(\$368)
Total revenues	23,000	22,957	22,589	(368)
Expenditures:				
Current:				
Personal services	0	45,521	28,160	17,361
Capital outlay	0	4,079	4,079	0
Total expenditures	0	49,600	32,239	17,361
Excess (deficiency) of revenues over (under) expenditures	23,000	(26,643)	(9,650)	16,993
Fund balance, January 1	26,643	26,643	26,643	0
Fund balance, December 31	\$49,643	\$0	\$16,993	\$16,993

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$25,000	\$25,000	\$41,696	\$16,696
Total revenues	25,000	25,000	41,696	16,696
Expenditures:				
Current:				
Personal services	85,500	85,500	52,311	33,189
Charges and services	7,500	7,500	2,340	5,160
Total expenditures	93,000	93,000	54,651	38,349
Deficiency of revenues under expenditures	(68,000)	(68,000)	(12,955)	55,045
Fund balance, January 1	128,415	128,415	128,415	0
Fund balance, December 31	\$60,415	\$60,415	\$115,460	\$55,045

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$28,000	\$25,000	\$41,695	\$16,695
Total revenues	28,000	25,000	41,695	16,695
Expenditures:				
Current:				
Personal services	52,853	53,786	23,634	30,152
Materials and supplies	30,000	30,000	8,581	21,419
Charges and services	12,647	13,480	5,243	8,237
Capital purchases	7,500	2,800	0	2,800
Total expenditures	103,000	100,066	37,458	62,608
Excess (deficiency) of revenues over (under) expenditures	(75,000)	(75,066)	4,237	79,303
Fund balance, January 1	75,066	75,066	75,066	0
Fund balance, December 31	\$66	\$0	\$79,303	\$79,303

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Investment revenue	\$1,200	\$699	\$699	\$0
Total revenues	1,200	699	699	0
Expenditures:				
Current:				
Materials and supplies	7,200	10,651	0	10,651
Total expenditures	7,200	10,651	0	10,651
Excess (deficiency) of revenues over (under) expenditures	(6,000)	(9,952)	699	10,651
Fund balance, January 1	9,952	9,952	9,952	0
Fund balance, December 31	\$3,952	\$0	\$10,651	\$10,651

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$56,918	\$56,918	\$57,339	\$421
Miscellaneous revenue	0	0	6,000	6,000
Total revenues	56,918	56,918	63,339	6,421
Expenditures:				
Current:				
Personal services	51,214	52,296	52,020	276
Supplies	4,204	4,204	4,147	57
Other expenses	5,513	5,485	3,762	1,723
Total expenditures	60,931	61,985	59,929	2,056
Excess (deficiency) of revenues over (under) expenditures	(4,013)	(5,067)	3,410	8,477
Fund balance, January 1	8,928	8,928	8,928	0
Prior year encumbrances appropriated	13	13	13	0
Fund balance, December 31	\$4,928	\$3,874	\$12,351	\$8,477

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$8,300	\$8,300	\$7,282	(\$1,018)
Total revenues	8,300	8,300	7,282	(1,018)
Expenditures:				
Current:				
Materials and supplies	500	500	45	455
Capital outlay	100	600	569	31
Miscellaneous	11,200	11,300	9,620	1,680
Total expenditures	11,800	12,400	10,234	2,166
Deficiency of revenues under expenditures	(3,500)	(4,100)	(2,952)	1,148
Fund balance, January 1	10,880	10,880	10,880	0
Prior year encumbrances appropriated	200	200	200	0
Fund balance, December 31	\$7,580	\$6,980	\$8,128	\$1,148

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$36,000	\$36,000	\$32,556	(\$3,444)
Total revenues	36,000	36,000	32,556	(3,444)
Expenditures:				
Current:				
Capital purchases	96,000	96,000	29,524	66,476
Total expenditures	96,000	96,000	29,524	66,476
Excess (deficiency) of revenues over (under) expenditures	(60,000)	(60,000)	3,032	63,032
Fund balance, January 1	63,470	63,470	63,470	0
Fund balance, December 31	\$3,470	\$3,470	\$66,502	\$63,032

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$50	\$25	\$25	\$0
Total revenues	50	25	25	0
Expenditures:				
Current:				
Charges and services	291	291	140	151
Total expenditures	291	291	140	151
Deficiency of revenues under expenditures	(241)	(266)	(115)	151
Fund balance, January 1	267	267	267	0
Fund balance, December 31	\$26	\$1	\$152	\$151

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$30,000	\$30,000	\$52,450	\$22,450
Total revenues	30,000	30,000	52,450	22,450
Expenditures:				
Current:				
Charges and services	60,250	60,250	60,250	0
Total expenditures	60,250	60,250	60,250	0
Deficiency of revenues under expenditures	(30,250)	(30,250)	(7,800)	22,450
Fund balance, January 1	69,720	69,720	69,720	0
Fund balance, December 31	\$39,470	\$39,470	\$61,920	\$22,450

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$40,000	\$32,818	\$33,145	\$327
Total revenues	40,000	32,818	33,145	327
Expenditures:				
Current:				
Capital purchases	40,000	38,866	36,767	2,099
Total expenditures	40,000	38,866	36,767	2,099
Deficiency of revenues under expenditures	0	(6,048)	(3,622)	2,426
Fund balance, January 1	6,048	6,048	6,048	0
Fund balance, December 31	\$6,048	\$0	\$2,426	\$2,426

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$225,000	\$245,000	\$252,576	\$7,576
Investment earnings	8,000	8,000	5,257	(2,743)
Total revenues	233,000	253,000	257,833	4,833
Expenditures:				
Current:				
Personal services	233,550	233,550	191,134	42,416
Materials and supplies	6,500	6,500	4,123	2,377
Charges and services	23,651	31,151	13,254	17,897
Capital purchases	3,000	3,000	1,399	1,601
Total expenditures	266,701	274,201	209,910	64,291
Excess (deficiency) of revenues over (under) expenditures	(33,701)	(21,201)	47,923	69,124
Other financing uses				
Transfers out	0	(7,500)	(7,500)	0
Total other financing uses	0	(7,500)	(7,500)	0
Excess (deficiency) of revenues over (under) expenditures and other uses	(33,701)	(28,701)	40,423	69,124
Fund balance, January 1	202,980	202,980	202,980	0
Prior year encumbrances appropriated	151	151	151	0
Fund balance, December 31	\$169,430	\$174,430	\$243,554	\$69,124

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$50,000	\$34,555	\$34,555	\$0
Total revenues	50,000	34,555	34,555	0
Expenditures:				
Current:				
Charges and services	50,000	43,518	25,554	17,964
Total expenditures	50,000	43,518	25,554	17,964
Excess (deficiency) of revenues over (under) expenditures	0	(8,963)	9,001	17,964
Fund balance, January 1	8,963	8,963	8,963	0
Fund balance, December 31	\$8,963	\$0	\$17,964	\$17,964

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$13,500	\$13,500	\$20,000	\$6,500
Total revenues	13,500	13,500	20,000	6,500
Expenditures:				
Current:				
Charges and services	16,000	18,000	10,502	7,498
Total expenditures	16,000	18,000	10,502	7,498
Excess (deficiency) of revenues over (under) expenditures	(2,500)	(4,500)	9,498	13,998
Fund balance, January 1	27,424	27,424	27,424	0
Fund balance, December 31	\$24,924	\$22,924	\$36,922	\$13,998

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$3,800	\$19,063	\$19,504	\$441
Total revenues	3,800	19,063	19,504	441
Expenditures:				
Current:				
Charges and services	3,800	21,400	7,518	13,882
Total expenditures	3,800	21,400	7,518	13,882
Excess (deficiency) of revenues over (under) expenditures	0	(2,337)	11,986	14,323
Fund balance, January 1	2,337	2,337	2,337	0
Fund balance, December 31	\$2,337	\$0	\$14,323	\$14,323

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$6,000	\$150	\$149	(\$1)
Total revenues	6,000	150	149	(1)
Current:				
Charges and services	7,000	1,672	0	1,672
Total expenditures	7,000	1,672	0	1,672
Excess (deficiency) of revenues over (under) expenditures	(1,000)	(1,522)	149	1,671
Fund balance, January 1	1,523	1,523	1,523	0
Fund balance, December 31	\$523	\$1	\$1,672	\$1,671

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$40,000	\$29,417	\$14,380	(\$15,037)
Total revenues	40,000	29,417	14,380	(15,037)
Expenditures:				
Charges and services	60,000	49,416	704	48,712
Total expenditures	60,000	49,416	704	48,712
Excess (deficiency) of revenues over (under) expenditures	(20,000)	(19,999)	13,676	33,675
Fund balance, January 1	35,037	35,037	35,037	0
Fund balance, December 31	\$15,037	\$15,038	\$48,713	\$33,675

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$2,500	\$2,500	\$3,201	\$701
Total revenues	2,500	2,500	3,201	701
Fund balance, January 1	13,119	13,119	13,119	0
Fund balance, December 31	\$15,619	\$15,619	\$16,320	\$701

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Current:				
Charges and services	\$24,388	\$28,764	\$0	\$28,764
Total expenditures	24,388	28,764	0	28,764
Fund balance, January 1	28,765	28,765	28,765	0
Fund balance, December 31	\$4,377	\$1	\$28,765	\$28,764

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$5,000	\$30,461	\$40,510	\$10,049
Total revenues	5,000	30,461	40,510	10,049
Expenditures:				
Current:				
Charges and services	7,300	34,000	32,865	1,135
Total expenditures	7,300	34,000	32,865	1,135
Excess (deficiency) of revenues over (under) expenditures	(2,300)	(3,539)	7,645	11,184
Fund balance, January 1	3,539	3,539	3,539	0
Fund balance, December 31	\$1,239	\$0	\$11,184	\$11,184

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$9,760	\$9,760	\$9,760	\$0
Total revenues	9,760	9,760	9,760	0
Expenditures:				
Current:				
Charges and services	0	9,760	783	8,977
Total expenditures	0	9,760	783	8,977
Excess of revenues over expenditures	9,760	0	8,977	8,977
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$9,760	\$0	\$8,977	\$8,977

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$14,606	\$13,438	\$13,438	\$0
Total revenues	14,606	13,438	13,438	0
Expenditures:				
Current:				
Charges and services	14,606	20,751	13,553	7,198
Total expenditures	14,606	20,751	13,553	7,198
Deficiency of revenues under expenditures	0	(7,313)	(115)	7,198
Fund balance, January 1	7,313	7,313	7,313	0
Fund balance, December 31	\$7,313	\$0	\$7,198	\$7,198

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Special assessments	\$155,424	\$155,424	\$152,784	(\$2,640)
Miscellaneous revenue	3,000	3,000	1,870	(1,130)
Total revenues	158,424	158,424	154,654	(3,770)
Expenditures:				
Current:				
Personal services	68,630	68,630	63,881	4,749
Materials and supplies	5,000	10,858	10,858	0
Charges and services	78,000	72,142	56,879	15,263
Total expenditures	151,630	151,630	131,618	20,012
Excess of revenues over expenditures	6,794	6,794	23,036	16,242
Fund balance, January 1	24,342	24,342	24,342	0
Fund balance, December 31	\$31,136	\$31,136	\$47,378	\$16,242

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$40,000	\$19,835	\$19,835	\$0
Total revenues	40,000	19,835	19,835	0
Expenditures:				
Current:				
Personal services	26,400	9,719	9,719	0
Charges and services	13,600	10,116	10,116	0
Total expenditures	40,000	19,835	19,835	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$185,000	\$140,765	\$142,365	\$1,600
Total revenues	185,000	140,765	142,365	1,600
Expenditures:				
Current:				
Charges and services	211,050	173,050	146,865	26,185
Total expenditures	211,050	173,050	146,865	26,185
Deficiency of revenues under expenditures	(26,050)	(32,285)	(4,500)	27,785
Fund balance, January 1	26,985	26,985	26,985	0
Prior year encumbrances appropriated	5,300	5,300	5,300	0
Fund balance, December 31	\$6,235	\$0	\$27,785	\$27,785

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$5,000	\$5,000	\$0
Total revenues	0	5,000	5,000	0
Expenditures:				
Current:				
Charges and services	0	5,000	2,000	3,000
Total expenditures	0	5,000	2,000	3,000
Excess of revenues over expenditures	0	0	3,000	3,000
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$3,000	\$3,000

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$23,876	\$29,396	\$31,450	\$2,054
Total revenues	23,876	29,396	31,450	2,054
Expenditures:				
Current:				
Personal services	19,836	29,396	27,379	2,017
Materials and supplies	1,616	1,616	1,613	3
Charges and services	2,541	2,541	1,599	942
Total expenditures	23,993	33,553	30,591	2,962
Excess (deficiency) of revenues over (under) expenditures	(117)	(4,157)	859	5,016
Fund balance, January 1	10,194	10,194	10,194	0
Prior year encumbrances appropriated	116	116	116	0
Fund balance, December 31	\$10,193	\$6,153	\$11,169	\$5,016

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$125,935	\$125,932	\$123,972	(\$1,960)
Miscellaneous revenue	0	3,000	7,713	4,713
Total revenues	125,935	128,932	131,685	2,753
Expenditures:				
Current:				
Personal services	120,779	149,600	104,001	45,599
Materials and supplies	1,000	2,000	1,361	639
Charges and services	4,158	12,205	7,102	5,103
Capital outlay	4,000	4,000	3,343	657
Total expenditures	129,937	167,805	115,807	51,998
Excess (deficiency) of revenues over (under) expenditures	(4,002)	(38,873)	15,878	54,751
Fund balance, January 1	38,873	38,873	38,873	0
Fund balance, December 31	\$34,871	\$0	\$54,751	\$54,751

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$67,000	\$67,000	\$68,237	\$1,237
Charges for services	67,000	67,000	68,237	1,237
Total revenues	134,000	134,000	136,474	2,474
Expenditures:				
Current:				
Charges and services	53,212	63,212	24,546	38,666
Total expenditures	53,212	63,212	24,546	38,666
Excess of revenues over expenditures	80,788	70,788	111,928	41,140
Fund balance, January 1	167,944	167,944	167,944	0
Prior year encumbrances appropriated	1,212	1,212	1,212	0
Fund balance, December 31	\$249,944	\$239,944	\$281,084	\$41,140

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$300,000	\$450,000	\$843,517	\$393,517
Total revenues	300,000	450,000	843,517	393,517
Expenditures:				
Current:				
Charges and services	400,000	800,000	645,380	154,620
Total expenditures	400,000	800,000	645,380	154,620
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(350,000)	198,137	548,137
Fund balance, January 1	274,278	274,278	274,278	0
Prior year encumbrances appropriated	100,000	100,000	100,000	0
Fund balance, December 31	\$274,278	\$24,278	\$572,415	\$548,137

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$275,000	\$275,000	\$423,202	\$148,202
Miscellaneous revenue	100,000	100,000	127,095	27,095
Total revenues	375,000	375,000	550,297	175,297
Expenditures:				
Current:				
Personal services	237,000	211,000	193,071	17,929
Materials and supplies	32,000	32,000	27,482	4,518
Charges and services	98,000	132,000	86,368	45,632
Total expenditures	367,000	375,000	306,921	68,079
Excess of revenues over expenditures	8,000	0	243,376	243,376
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$8,000	\$0	\$243,376	\$243,376

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$50,000	\$30,663	\$30,663	\$0
Total revenues	50,000	30,663	30,663	0
Expenditures:				
Current:				
Charges and services	53,765	34,428	34,428	0
Total expenditures	53,765	34,428	34,428	0
Deficiency of revenues under expenditures	(3,765)	(3,765)	(3,765)	0
Fund balance, January 1	0	0	0	0
Prior year encumbrances appropriated	3,765	3,765	3,765	0
Fund balance, December 31	\$0	\$0	\$0	\$0

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$5,000	\$5,985	\$5,985	\$0
Total revenues	5,000	5,985	5,985	0
Expenditures:				
Current:				
Charges and services	5,000	5,985	5,985	0
Total expenditures	5,000	5,985	5,985	0
Excess of revenues over expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$22,500	\$22,500	\$21,734	(\$766)
Total revenues	22,500	22,500	21,734	(766)
Expenditures:				
Current:				
Charges and services	23,200	23,200	23,200	0
Total expenditures	23,200	23,200	23,200	0
Deficiency of revenues under expenditures	(700)	(700)	(1,466)	(766)
Fund balance, January 1	23,416	23,416	23,416	0
Prior year encumbrances appropriated	200	200	200	0
Fund balance, December 31	\$22,916	\$22,916	\$22,150	(\$766)

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Investment revenue	\$2,800	\$2,800	\$2,007	(\$793)
Miscellaneous revenue	0	4,000	5,274	1,274
Total revenues	2,800	6,800	7,281	481
Expenditures:				
Current:				
Charges and services	72,800	85,595	20,810	64,785
Total expenditures	72,800	85,595	20,810	64,785
Deficiency of revenues under expenditures	(70,000)	(78,795)	(13,529)	65,266
Fund balance, January 1	78,795	78,795	78,795	0
Fund balance, December 31	\$8,795	\$0	\$65,266	\$65,266

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,586	\$16,586	\$18,599	\$2,013
Total revenues	16,586	16,586	18,599	2,013
Expenditures:				
Current:				
Materials and supplies	5,000	5,000	195	4,805
Capital outlay	30,000	30,000	2,417	27,583
Total expenditures	35,000	35,000	2,612	32,388
Excess (deficiency) of revenues over (under) expenditures	(18,414)	(18,414)	15,987	34,401
Fund balance, January 1	84,579	84,579	84,579	0
Fund balance, December 31	\$66,165	\$66,165	\$100,566	\$34,401

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$300	\$400	\$4,073	\$3,673
Investment revenue	400	400	389	(11)
Miscellaneous revenue	36,600	38,200	36,177	(2,023)
Total revenues	37,300	39,000	40,639	1,639
Expenditures:				
Current:				
Materials and supplies	2,500	3,000	3,000	0
Other	33,500	36,000	35,701	299
Total expenditures	36,000	39,000	38,701	299
Excess of revenues over expenditures	1,300	0	1,938	1,938
Fund balance, January 1	6,834	6,834	6,834	0
Fund balance, December 31	\$8,134	\$6,834	\$8,772	\$1,938

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$10,000	\$13,125	\$3,125
Total revenues	10,000	10,000	13,125	3,125
Expenditures:				
Current:				
Other	10,000	30,000	16,377	13,623
Total expenditures	10,000	30,000	16,377	13,623
Deficiency of revenues under expenditures	0	(20,000)	(3,252)	16,748
Fund balance, January 1	60,174	60,174	60,174	0
Fund balance, December 31	\$60,174	\$40,174	\$56,922	\$16,748

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$14,000	\$10,000	\$11,480	\$1,480
Total revenues	14,000	10,000	11,480	1,480
Expenditures:				
Current:				
Other	19,600	27,976	16,055	11,921
Total expenditures	19,600	27,976	16,055	11,921
Deficiency of revenues under expenditures	(5,600)	(17,976)	(4,575)	13,401
Fund balance, January 1	13,376	13,376	13,376	0
Prior year encumbrances appropriated	4,600	4,600	4,600	-
Fund balance, December 31	\$12,376	\$0	\$13,401	\$13,401

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$10,000	\$10,000	\$10,609	\$609
Total revenues	10,000	10,000	10,609	609
Expenditures:				
Current:				
Other	10,000	21,621	21,218	403
Total expenditures	10,000	21,621	21,218	403
Deficiency of revenues under expenditures	0	(11,621)	(10,609)	1,012
Fund balance, January 1	11,621	11,621	11,621	0
Fund balance, December 31	\$11,621	\$0	\$1,012	\$1,012

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

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$50,000	\$45,492	\$45,492	\$0
Total revenues	50,000	45,492	45,492	0
Expenditures:				
Current:				
Personal services	0	21,400	17,943	3,457
Other	50,000	93,250	51,900	41,350
Total expenditures	50,000	114,650	69,843	44,807
Deficiency of revenues under expenditures	0	(69,158)	(24,351)	44,807
Fund balance, January 1	69,158	69,158	69,158	0
Fund balance, December 31	\$69,158	\$0	\$44,807	\$44,807

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$5,500	\$3,412	\$3,412	\$0
Total revenues	5,500	3,412	3,412	0
Expenditures:				
Current:				
Other	5,500	7,134	4,317	2,817
Total expenditures	5,500	7,134	4,317	2,817
Deficiency of revenues under expenditures	0	(3,722)	(905)	2,817
Fund balance, January 1	3,722	3,722	3,722	0
Fund balance, December 31	\$3,722	\$0	\$2,817	\$2,817

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$18,000	\$5,000	\$13,158	\$8,158
Total revenues	18,000	5,000	13,158	8,158
Expenditures:				
Current:				
Other	85,008	72,008	0	72,008
Total expenditures	85,008	72,008	0	72,008
Excess (deficiency) of revenues over (under) expenditures	(67,008)	(67,008)	13,158	80,166
Fund balance, January 1	67,008	67,008	67,008	0
Fund balance, December 31	\$0	\$0	\$80,166	\$80,166

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$217,500	\$217,500	\$46,898	(\$170,602)
Total revenues	217,500	217,500	46,898	(170,602)
Expenditures:				
Current:				
Capital purchases	217,900	217,900	49,438	168,462
Total expenditures	217,900	217,900	49,438	168,462
Deficiency of revenues under expenditures	(400)	(400)	(2,540)	(2,140)
Fund balance, January 1	4,830	4,830	4,830	0
Fund balance, December 31	\$4,430	\$4,430	\$2,290	(\$2,140)

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
All Debt Service Funds
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$27,788	\$27,788	\$27,788	\$0
Total revenue	27,788	27,788	27,788	0
Expenditures:				
Debt service:				
Principal retirement	528,280	528,280	528,280	0
Interest and fiscal charges	410,036	410,036	410,036	0
Total expenditures	938,316	938,316	938,316	0
Deficiency of revenues under expenditures	(910,528)	(910,528)	(910,528)	0
Other financing sources				
Transfers in	910,528	910,528	910,528	0
Total other financing sources	910,528	910,528	910,528	0
Excess of revenues and other financing sources over expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
MRDD Construction Capital Projects Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$100,000	\$175,000	\$175,000	\$0
Total revenue	100,000	175,000	175,000	0
Expenditures:				
Capital outlay	125,000	277,179	225,977	51,202
Total expenditures	125,000	277,179	225,977	51,202
Deficiency of revenues under expenditures	(25,000)	(102,179)	(50,977)	51,202
Fund balance, January 1	102,179	102,179	102,179	0
Fund balance, December 31	\$77,179	\$0	\$51,202	\$51,202

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$0	\$335,273	\$289,699	(\$45,574)
Total revenue	0	335,273	289,699	(45,574)
Expenditures:				
Capital outlay	75,353	410,626	378,697	31,929
Total expenditures	75,353	410,626	378,697	31,929
Deficiency of revenues under expenditures	(75,353)	(75,353)	(88,998)	(13,645)
Other financing sources:				
Transfers in	0	0	316,937	316,937
Total other financing sources	0	0	316,937	316,937
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(75,353)	(75,353)	227,939	303,292
Fund balance, January 1	0	0	0	0
Prior year encumbrances appropriated	75,353	75,353	75,353	0
Fund balance, December 31	\$0	\$0	\$303,292	\$303,292

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
County Capital Projects Capital Projects Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Investment revenue	\$15,000	\$15,000	\$8,158	(\$6,842)
Total revenue	15,000	15,000	8,158	(6,842)
Expenditures:				
Capital outlay	0	12,000	12,000	0
Total expenditures	0	12,000	12,000	0
Excess (deficiency) of revenues over (under) expenditures	15,000	3,000	(3,842)	(6,842)
Other financing uses:				
Transfers out	(119,443)	(316,937)	(316,937)	0
Total other financing uses	(119,443)	(316,937)	(316,937)	0
Deficiency of revenues under expenditures and other uses	(104,443)	(313,937)	(320,779)	(6,842)
Fund balance, January 1	321,050	321,050	321,050	0
Fund balance, December 31	\$216,607	\$7,113	\$271	(\$6,842)

**Huron County, Ohio
Landfill Enterprise Fund
December 31, 2008**

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
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Operating revenues:				
Charges for services	\$2,335,000	\$2,078,775	\$2,081,800	\$3,025
Miscellaneous revenue	78,000	78,000	37,147	(40,853)
Total operating revenues	2,413,000	2,156,775	2,118,947	(37,828)
Operating expenses:				
Personal services	402,000	394,027	385,546	8,481
Materials and supplies	13,400	8,145	5,339	2,806
Contractual services	1,484,000	1,364,196	1,358,832	5,364
Other operating expenses	474,537	485,228	435,553	49,675
Total operating expenses	2,373,937	2,251,596	2,185,270	66,326
Operating income (loss)	39,063	(94,821)	(66,323)	28,498
Non-operating expenses				
Principal retirement	(300,000)	(300,000)	(300,000)	0
Interest and fiscal charges	(34,420)	(34,420)	(34,420)	0
Total non-operating expenses	(334,420)	(334,420)	(334,420)	0
Loss before operating transfers	(295,357)	(429,241)	(400,743)	28,498
Transfers in	183,920	195,373	187,210	(8,163)
Net loss	(111,437)	(233,868)	(213,533)	20,335
Net assets, January 1	182,757	182,757	182,757	0
Prior year encumbrances appropriated	104,687	104,687	104,687	0
Net assets, December 31	\$176,007	\$53,576	\$73,911	\$20,335

**Huron County, Ohio
Internal Service Fund
December 31, 2008**

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
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$5,000,000	\$4,117,703	\$4,121,494	\$3,791
Total operating revenues	5,000,000	4,117,703	4,121,494	3,791
Operating expenses:				
Other operating expenses	6,862,809	6,434,354	4,833,114	1,601,240
Total operating expenses	6,862,809	6,434,354	4,833,114	1,601,240
Operating loss	(1,862,809)	(2,316,651)	(711,620)	1,605,031
Non-operating revenues				
Investment revenue	56,000	56,000	46,595	(9,405)
Total non-operating revenues	56,000	56,000	46,595	(9,405)
Net loss	(1,806,809)	(2,260,651)	(665,025)	1,595,626
Net assets, January 1	2,260,652	2,260,652	2,260,652	0
Prior year encumbrances appropriated	7,493	7,493	7,493	0
Net assets, December 31	\$461,336	\$7,494	\$1,603,120	\$1,595,626

**Huron County, Ohio
Fiduciary Funds
December 31, 2008**

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, 2008**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PERS and STRS - To maintain and account for monies received from employees through payroll deductions to be paid to the State for retirement purposes.

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

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

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Beginning Balance January 1, 2008	Additions	Deductions	Ending Balance December 31, 2008
UNDIVIDED TAXES:				
REAL ESTATE TAX				
Assets:				
Taxes receivable.....	\$38,182,545	\$38,806,032	\$38,182,545	\$38,806,032
Equity in pooled cash and investments.....	1,126,750	35,996,066	35,986,508	1,136,308
	<u>\$39,309,295</u>	<u>\$74,802,098</u>	<u>\$74,169,053</u>	<u>\$39,942,340</u>
Liabilities:				
Due to other governments.....	\$38,182,545	\$38,806,032	\$38,182,545	\$38,806,032
Unapportioned monies.....	1,126,750	35,996,066	35,986,508	1,136,308
	<u>\$39,309,295</u>	<u>\$74,802,098</u>	<u>\$74,169,053</u>	<u>\$39,942,340</u>
TANGIBLE PROPERTY TAX				
Assets:				
Taxes receivable.....	\$5,198,288	\$2,950,465	\$5,198,288	\$2,950,465
Equity in pooled cash and investments.....	167,630	2,933,790	3,040,389	61,031
	<u>\$5,365,918</u>	<u>\$5,884,255</u>	<u>\$8,238,677</u>	<u>\$3,011,496</u>
Liabilities:				
Due to other governments.....	\$5,198,288	\$2,950,465	\$5,198,288	\$2,950,465
Unapportioned monies.....	167,630	2,933,790	3,040,389	61,031
	<u>\$5,365,918</u>	<u>\$5,884,255</u>	<u>\$8,238,677</u>	<u>\$3,011,496</u>
TOWNSHIP GASOLINE TAX				
Assets:				
Equity in pooled cash and investments.....	\$98,654	\$1,709,661	\$1,808,315	\$0
Due from other governments.....	804,749	841,826	804,749	841,826
	<u>\$903,403</u>	<u>\$2,551,487</u>	<u>\$2,613,064</u>	<u>\$841,826</u>
Liabilities:				
Unapportioned monies.....	\$98,654	\$1,709,661	\$1,808,315	\$0
Due to other governments.....	804,749	841,826	804,749	841,826
	<u>\$903,403</u>	<u>\$2,551,487</u>	<u>\$2,613,064</u>	<u>\$841,826</u>
ESTATE TAX				
Assets:				
Equity in pooled cash and investments.....	\$225,599	\$687,201	\$681,057	\$231,743
Liabilities:				
Unapportioned monies.....	\$225,599	\$687,201	\$681,057	\$231,743

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Beginning Balance January 1, 2008	Additions	Deductions	Ending Balance December 31, 2008
MOBILE HOME TAX				
Assets:				
Taxes receivable.....	\$625,706	\$631,161	\$625,706	\$631,161
Equity in pooled cash and investments.....	59,827	261,993	291,936	29,884
	<u>\$685,533</u>	<u>\$893,154</u>	<u>\$917,642</u>	<u>\$661,045</u>
Liabilities:				
Due to other governments.....	\$625,706	\$631,161	\$625,706	\$631,161
Unapportioned monies.....	59,827	261,993	291,936	29,884
	<u>\$685,533</u>	<u>\$893,154</u>	<u>\$917,642</u>	<u>\$661,045</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$332,664	\$332,664	\$0
Due from other governments.....	166,986	162,315	166,986	162,315
	<u>\$166,986</u>	<u>\$494,979</u>	<u>\$499,650</u>	<u>\$162,315</u>
Liabilities:				
Unapportioned monies.....	\$0	\$332,664	\$332,664	\$0
Due to other governments.....	166,986	162,315	166,986	162,315
	<u>\$166,986</u>	<u>\$494,979</u>	<u>\$499,650</u>	<u>\$162,315</u>
CIGARETTE TAX				
Assets:				
Equity in pooled cash and investments.....	\$32	\$2,251	\$2,282	\$1
Liabilities:				
Unapportioned monies.....	\$32	\$2,251	\$2,282	\$1
LOCAL GOVERNMENT TAX				
Assets:				
Equity in pooled cash and investments.....	\$169,590	\$3,136,427	\$3,225,584	\$80,433
Due from other governments.....	1,534,606	1,668,464	1,534,606	1,668,464
	<u>\$1,704,196</u>	<u>\$4,804,891</u>	<u>\$4,760,190</u>	<u>\$1,748,897</u>
Liabilities:				
Unapportioned monies.....	\$169,590	\$3,136,427	\$3,225,584	\$80,433
Due to other governments.....	1,534,606	1,668,464	1,534,606	1,668,464
	<u>\$1,704,196</u>	<u>\$4,804,891</u>	<u>\$4,760,190</u>	<u>\$1,748,897</u>

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Beginning Balance January 1, 2008	Additions	Deductions	Ending Balance December 31, 2008
REVENUE ASSISTANCE TAX				
Assets:				
Equity in pooled cash and investments.....	\$23,916	\$0	\$0	\$23,916
Liabilities:				
Unapportioned monies.....	\$23,916	\$0	\$0	\$23,916
CLERK OF COURTS				
Assets:				
Segregated cash accounts.....	\$690,788	\$10,483,948	\$10,525,384	\$649,352
Liabilities:				
Deposits held due to others.....	\$690,788	\$10,483,948	\$10,525,384	\$649,352
JUVENILE COURT				
Assets:				
Segregated cash accounts.....	\$13,174	\$216,295	\$214,194	\$15,275
Liabilities:				
Deposits held due to others.....	\$13,174	\$216,295	\$214,194	\$15,275
PROBATE COURT				
Assets:				
Segregated cash accounts.....	\$22,035	\$96,317	\$96,580	\$21,772
Liabilities:				
Deposits held due to others.....	\$22,035	\$96,317	\$96,580	\$21,772
SHERIFF - GENERAL				
Assets:				
Segregated cash accounts.....	\$7,300	\$1,372,637	\$1,084,137	\$295,800
Liabilities:				
Deposits held due to others.....	\$7,300	\$1,372,637	\$1,084,137	\$295,800
SHERIFF - COMMISSARY				
Assets:				
Segregated cash accounts.....	\$10,038	\$126,609	\$132,515	\$4,132
Liabilities:				
Deposits held due to others.....	\$10,038	\$126,609	\$132,515	\$4,132

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Beginning Balance January 1, 2008	Additions	Deductions	Ending Balance December 31, 2008
CHILD SUPPORT ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$6,258	\$449,251	\$451,774	\$3,735
Liabilities:				
Deposits held due to others.....	\$6,258	\$449,251	\$451,774	\$3,735
HEALTH DEPARTMENT				
Assets:				
Equity in pooled cash and investments.....	\$488,909	\$2,091,141	\$2,017,236	\$562,814
Liabilities:				
Deposits held due to others.....	\$488,909	\$2,091,141	\$2,017,236	\$562,814
SOIL AND WATER FUND				
Assets:				
Equity in pooled cash and investments.....	\$21,428	\$355,895	\$365,573	\$11,750
Liabilities:				
Deposits held due to others.....	\$21,428	\$355,895	\$365,573	\$11,750
LAW LIBRARY				
Assets:				
Equity in pooled cash and investments.....	\$9,089	\$110,062	\$112,623	\$6,528
Liabilities:				
Unapportioned monies.....	\$9,089	\$110,062	\$112,623	\$6,528
ESCROW ACCOUNT				
Assets:				
Equity in pooled cash and investments.....	\$39,596	\$51,756	\$46,458	\$44,894
Liabilities:				
Deposits held due to others.....	\$39,596	\$51,756	\$46,458	\$44,894
STATE OF OHIO				
Assets:				
Equity in pooled cash and investments.....	\$0	\$116,123	\$115,784	\$339
Liabilities:				
Unapportioned monies.....	\$0	\$116,123	\$115,784	\$339

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Beginning Balance January 1, 2008	Additions	Deductions	Ending Balance December 31, 2008
TOWNSHIP ROAD MILEAGE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$184,963	\$184,963	\$0
Due from other governments.....	100,082	94,753	100,082	94,753
	<u>\$100,082</u>	<u>\$279,716</u>	<u>\$285,045</u>	<u>\$94,753</u>
Liabilities:				
Unapportioned monies.....	\$0	\$184,963	\$184,963	\$0
Due to other governments.....	100,082	94,753	100,082	94,753
	<u>\$100,082</u>	<u>\$279,716</u>	<u>\$285,045</u>	<u>\$94,753</u>
TOWNSHIP PERMISSIVE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$117,423	\$117,423	\$0
Due from other governments.....	60,986	61,959	60,986	61,959
	<u>\$60,986</u>	<u>\$179,382</u>	<u>\$178,409</u>	<u>\$61,959</u>
Liabilities:				
Unapportioned monies.....	\$0	\$117,423	\$117,423	\$0
Due to other governments.....	60,986	61,959	60,986	61,959
	<u>\$60,986</u>	<u>\$179,382</u>	<u>\$178,409</u>	<u>\$61,959</u>
OHIO ELECTIONS COMMISSION				
Assets:				
Equity in pooled cash and investments.....	\$310	\$210	\$520	\$0
Liabilities:				
Deposits held due to others.....	\$310	\$210	\$520	\$0
BMV				
Assets:				
Equity in pooled cash and investments.....	\$11,803	\$245,827	\$212,994	\$44,636
Segregated cash accounts.....	11,264	167,511	164,620	14,155
	<u>\$23,067</u>	<u>\$413,338</u>	<u>\$377,614</u>	<u>\$58,791</u>
Liabilities:				
Deposits held due to others.....	\$11,803	\$245,827	\$212,994	\$44,636
Unapportioned monies.....	11,264	167,511	164,620	14,155
	<u>\$23,067</u>	<u>\$413,338</u>	<u>\$377,614</u>	<u>\$58,791</u>

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Beginning Balance January 1, 2008	Additions	Deductions	Ending Balance December 31, 2008
SHERIFF'S LAW ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$37,848	\$31,132	\$15,801	\$53,179
Liabilities:				
Unapportioned monies.....	\$37,848	\$31,132	\$15,801	\$53,179
LIBRARIES				
Assets:				
Equity in pooled cash and investments.....	\$0	\$2,167,085	\$2,167,085	\$0
Due from other governments.....	1,229,786	1,167,476	1,229,786	1,167,476
	<u>\$1,229,786</u>	<u>\$3,334,561</u>	<u>\$3,396,871</u>	<u>\$1,167,476</u>
Liabilities:				
Due to other governments.....	\$1,229,786	\$1,167,476	\$1,229,786	\$1,167,476
Unapportioned Monies.....	0	2,167,085	2,167,085	0
	<u>\$1,229,786</u>	<u>\$3,334,561</u>	<u>\$3,396,871</u>	<u>\$1,167,476</u>
PERS				
Assets:				
Equity in pooled cash and investments.....	\$113,161	\$1,397,599	\$1,388,503	\$122,257
Liabilities:				
Payroll withholdings.....	\$113,161	\$1,397,599	\$1,388,503	\$122,257
STRS				
Assets:				
Equity in pooled cash and investments.....	\$0	\$16,011	\$16,011	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$16,011	\$16,011	\$0
HURON COUNTY PARK DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$26,502	\$14,747	\$5,509	\$35,740
Liabilities:				
Deposits held due to others.....	\$26,502	\$14,747	\$5,509	\$35,740

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Beginning Balance January 1, 2008	Additions	Deductions	Ending Balance December 31, 2008
BUREAU OF WORKERS COMP				
Assets:				
Equity in pooled cash and investments.....	\$78,955	\$57,181	\$78,955	\$57,181
Liabilities:				
Unapportioned monies.....	\$78,955	\$57,181	\$78,955	\$57,181
MISCELLANEOUS PAYROLL				
Assets:				
Equity in pooled cash and investments.....	\$25	\$260,036	\$260,061	\$0
Liabilities:				
Payroll withholdings.....	\$25	\$260,036	\$260,061	\$0
DEFERRED COMPENSATION				
Assets:				
Equity in pooled cash and investments.....	\$0	\$454,674	\$454,674	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$454,674	\$454,674	\$0
CITY INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$61,557	\$232,551	\$229,363	\$64,745
Liabilities:				
Payroll withholdings.....	\$61,557	\$232,551	\$229,363	\$64,745
SCHOOL INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$79,492	\$79,417	\$75
Liabilities:				
Payroll withholdings.....	\$0	\$79,492	\$79,417	\$75
INSURANCE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$100,790	\$100,790	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$100,790	\$100,790	\$0

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Beginning Balance January 1, 2008	Additions	Deductions	Ending Balance December 31, 2008
HEALTH INSURANCE PREMIUM				
Assets:				
Equity in pooled cash and investments.....	\$0	\$269,324	\$269,324	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$269,324	\$269,324	\$0
FEDERAL INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,475,943	\$1,475,943	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$1,475,943	\$1,475,943	\$0
MEDICARE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$205,793	\$205,793	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$205,793	\$205,793	\$0
STATE INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$402,150	\$402,150	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$402,150	\$402,150	\$0
PRORATA REAL ESTATE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$18,342	\$6	\$18,336
Liabilities:				
Deposits held due to others.....	\$0	\$18,342	\$6	\$18,336
HOUSING ESCROW				
Assets:				
Equity in pooled cash and investments.....	\$100	\$0	\$0	\$100
Liabilities:				
Deposits held due to others.....	\$100	\$0	\$0	\$100

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Beginning Balance January 1, 2008	Additions	Deductions	Ending Balance December 31, 2008
SOCIAL SECURITY				
Assets:				
Equity in pooled cash and investments.....	\$0	\$179	\$179	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$179	\$179	\$0
SHERIFF'S FOJ TRANSPORT				
Assets:				
Segregated cash accounts.....	\$4,290	\$38,798	\$39,028	\$4,060
Liabilities:				
Unapportioned monies.....	\$4,290	\$38,798	\$39,028	\$4,060
PROSECUTOR'S FOJ				
Assets:				
Segregated cash accounts.....	\$12,212	\$32,510	\$36,828	\$7,894
Liabilities:				
Unapportioned monies.....	\$12,212	\$32,510	\$36,828	\$7,894
STATE RECORDER FEES				
Assets:				
Equity in pooled cash and investments.....	\$65,715	\$186,051	\$199,573	\$52,193
Liabilities:				
Deposits held due to others.....	\$65,715	\$186,051	\$199,573	\$52,193
TAXING DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$44,000	\$30,242,998	\$30,285,166	\$1,832
Liabilities:				
Deposits held due to others.....	\$44,000	\$30,242,998	\$30,285,166	\$1,832

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Beginning Balance January 1, 2008	Additions	Deductions	Ending Balance December 31, 2008
AUCTION PROCEEDS				
Assets:				
Equity in pooled cash and investments.....	\$1	\$18,682	\$3,581	\$15,102
Liabilities:				
Deposits held due to others.....	\$1	\$18,682	\$3,581	\$15,102
TOTALS				
Assets:				
Equity in pooled cash and investments.....	\$2,833,149	\$85,933,081	\$86,164,392	\$2,601,838
Segregated cash accounts.....	815,207	13,015,008	12,760,861	1,069,354
Taxes receivable.....	44,006,539	42,387,658	44,006,539	42,387,658
Due from other governments.....	3,897,195	3,996,793	3,897,195	3,996,793
TOTAL ASSETS.....	\$51,552,090	\$145,332,540	\$146,828,987	\$50,055,643
Liabilities:				
Unapportioned monies.....	\$2,025,656	\$48,082,841	\$48,401,845	\$1,706,652
Due to other governments.....	47,903,734	46,384,451	47,903,734	46,384,451
Deposits held due to others.....	1,447,957	45,970,706	45,641,200	1,777,463
Payroll withholdings.....	174,743	4,894,542	4,882,208	187,077
TOTAL LIABILITIES.....	\$51,552,090	\$145,332,540	\$146,828,987	\$50,055,643

STATISTICAL



SECTION

Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	157 - 163
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	164 - 171
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	172 - 178
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	179 - 185
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	186 - 188

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

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

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

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

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

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

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

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

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

(continued)

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

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

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

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

Fiscal Year (1)	1999	2000	2001	2002
General Fund				
Reserved	\$318,541	\$252,863	\$340,539	\$218,533
Unreserved	<u>3,462,317</u>	<u>4,431,975</u>	<u>3,845,769</u>	<u>3,566,713</u>
<i>Total General Fund</i>	<u>3,780,858</u>	<u>4,684,838</u>	<u>4,186,308</u>	<u>3,785,246</u>
All Other Governmental Funds				
Reserved	855,406	1,827,715	1,374,081	1,307,799
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	7,519,877	6,984,928	7,337,195	7,385,382
Debt Service Funds	0	0	0	4,922
Capital Projects Funds	<u>825,134</u>	<u>1,270,003</u>	<u>471,811</u>	<u>1,103,847</u>
Total All Other Governmental Funds	<u>9,200,417</u>	<u>10,082,646</u>	<u>9,183,087</u>	<u>9,801,950</u>
<i>Total Governmental Funds</i>	<u>\$12,981,275</u>	<u>\$14,767,484</u>	<u>\$13,369,395</u>	<u>\$13,587,196</u>

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

2003	2004	2005	2006	2007	2008
\$189,716	\$171,237	\$205,032	\$71,786	\$39,165	\$150,370
3,368,621	3,005,033	3,354,346	3,215,321	2,825,528	2,206,419
3,558,337	3,176,270	3,559,378	3,287,107	2,864,693	2,356,789
1,372,430	972,053	989,587	885,182	1,497,638	849,400
8,311,622	7,047,449	8,710,620	8,916,103	8,884,235	10,618,409
0	0	41,584	12	0	0
596,309	495,942	526,666	275,599	714,921	373,339
10,280,361	8,515,444	10,268,457	10,076,896	11,096,794	11,841,148
<u>\$13,838,698</u>	<u>\$11,691,714</u>	<u>\$13,827,835</u>	<u>\$13,364,003</u>	<u>\$13,961,487</u>	<u>\$14,197,937</u>

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

Fiscal Year (1)	1999	2000	2001	2002
Revenues				
Taxes	\$10,719,644	\$11,026,186	\$11,210,553	\$11,799,980
Charges for Services	2,290,651	3,162,135	2,773,604	2,516,804
Licenses and Permits	6,282	6,157	4,903	4,885
Fines and Forfeitures	280,959	328,533	318,656	339,114
Intergovernmental	17,449,894	19,044,517	19,446,015	20,476,329
Special Assessments	75,936	73,803	71,970	85,302
Interest	1,014,534	1,309,315	833,484	717,181
Other	2,302,044	2,252,983	2,456,550	1,726,796
<i>Total Revenues</i>	<u>34,139,944</u>	<u>37,203,629</u>	<u>37,115,735</u>	<u>37,666,391</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,957,859	5,266,359	5,181,419	5,551,086
Judicial	1,698,153	1,625,987	1,963,412	2,034,151
Public Safety	4,325,819	4,437,681	4,921,045	4,938,508
Public Works	4,118,899	5,221,088	4,602,360	4,629,219
Health	4,861,911	5,268,199	6,340,275	6,866,408
Human Services	9,722,147	10,320,998	12,473,785	12,376,654
Conservation and Recreation	55,207	65,840	70,032	56,124
Other	375,877	470,850	406,176	436,125
Capital Outlay	1,858,256	1,772,006	1,516,709	507,714
Debt Service:				
Principal Retirement	260,000	270,000	285,000	295,000
Interest and Fiscal Charges	497,648	485,363	472,278	778,091
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>32,731,776</u>	<u>35,204,371</u>	<u>38,232,491</u>	<u>38,469,080</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,408,168</u>	<u>1,999,258</u>	<u>(1,116,756)</u>	<u>(802,689)</u>
Other Financing Sources (Uses)				
Payment to Refunding Bond Escrow Agent	0	0	0	(1,695,000)
Issuance of Notes	0	0	0	0
Issuance of Bonds	0	0	0	2,965,000
Other Financing Uses	0	(7,000)	0	0
Transfers In	942,898	774,558	769,053	568,086
Transfers Out	(874,672)	(980,607)	(1,050,386)	(817,596)
<i>Total Other Financing Sources (Uses)</i>	<u>68,226</u>	<u>(213,049)</u>	<u>(281,333)</u>	<u>1,020,490</u>
<i>Net Change in Fund Balances</i>	<u>\$1,476,394</u>	<u>\$1,786,209</u>	<u>(\$1,398,089)</u>	<u>\$217,801</u>
Debt Service as a Percentage of				
Noncapital Expenditures (2)	0.8%	0.8%	0.8%	0.8%

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

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

2003	2004	2005	2006	2007	2008
\$12,303,361	\$11,083,208	\$13,186,619	\$13,327,977	\$14,725,121	\$14,220,313
2,671,850	2,517,336	3,601,960	4,204,046	2,902,679	3,117,101
6,142	15,463	3,561	3,109	5,165	4,268
286,956	310,663	350,197	343,179	383,460	357,961
19,046,041	20,652,857	23,706,954	22,538,222	23,945,180	23,761,603
91,727	93,653	93,452	98,789	108,267	152,784
485,809	352,100	588,829	715,517	988,886	828,575
1,933,353	2,243,542	1,717,465	2,047,625	1,675,885	1,867,390
36,825,239	37,268,822	43,249,037	43,278,464	44,734,643	44,309,995
5,612,014	5,761,304	5,947,890	6,416,236	6,264,292	5,658,383
1,950,587	1,840,300	1,814,729	2,479,488	2,310,000	1,899,790
5,184,246	5,862,684	5,551,242	5,477,934	5,499,635	5,879,948
4,847,608	5,049,887	5,417,550	5,943,903	6,037,991	5,136,036
6,333,951	7,043,084	7,724,904	8,078,797	8,935,154	9,766,699
12,345,865	11,700,955	13,013,980	13,416,399	13,156,311	13,418,318
53,965	52,189	38,523	137,654	154,420	0
431,448	337,357	378,361	439,636	440,642	467,116
809,042	741,312	300,910	360,609	2,228,759	721,729
405,000	415,000	800,000	845,000	512,000	528,000
425,734	411,734	307,165	354,151	388,973	410,316
0	0	81,215	10,000	27,000	0
38,399,460	39,215,806	41,376,469	43,959,807	45,955,177	43,886,335
(1,574,221)	(1,946,984)	1,872,568	(681,343)	(1,220,534)	423,660
0	0	(3,043,785)	0	0	0
0	0	360,000	0	0	0
0	0	3,125,000	355,000	2,000,000	0
0	0	0	0	0	0
746,144	1,113,942	1,437,913	1,728,558	1,906,611	2,137,060
(995,364)	(1,313,942)	(1,615,575)	(1,888,558)	(2,066,611)	(2,324,270)
(249,220)	(200,000)	263,553	195,000	1,840,000	(187,210)
(\$1,823,441)	(\$2,146,984)	\$2,136,121	(\$486,343)	\$619,466	\$236,450
1.1%	1.1%	2.1%	2.0%	2.2%	2.2%

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

	2008		% of Total Assessed Valuation
	Total Assessed Valuation (1)	Rank	
<u>Public Utilities</u>			
Ohio Edison	\$10,794,200	1	1.02%
Verizon North	4,805,214	2	0.45%
Ohio Power Company	4,234,564	3	0.40%
Firelands Electric	2,975,451	4	0.28%
GTE North Inc.	(2)		(2)
Columbia Gas of Ohio	(2)		(2)
MCI Telecommunications	(2)		(2)
<u>Real Estate</u>			
MTD Consumer Group	7,465,465	1	0.70%
Pepperidge Farms	7,398,900	2	0.70%
Venture Packaging	6,700,800	3	0.63%
Sunrise Cooperative	5,691,800	4	0.54%
Willard Rental Properties	5,204,810	5	0.49%
Railroad CSX Transportation Inc.	4,425,330	6	0.42%
R R Donnelley & Sons Co.	4,383,500	7	0.41%
A Schulman Inc.	2,452,100	8	0.23%
Norfolk & Southern Railroad	2,396,124	9	0.23%
Bunge/Solae/Central Soya	2,304,123	10	0.22%
<u>Tangible Personal Property</u>			
R R Donnelley & Sons Co.	9,868,960	1	0.93%
MTD Consumer Group	9,370,900	2	0.88%
Bunge/Solae/Central Soya	5,101,800	3	0.48%
Pepperidge Farms	4,204,950	4	0.40%
Sunrise Cooperative	2,194,890	5	0.21%
Venture Packaging	1,955,620	6	0.18%
A Schulman Inc.	1,493,500	7	0.14%
Norwalk Furniture	1,298,170	8	0.12%
Jason Wisconsin	1,243,380	9	0.12%
Fisher-Titus Hospital	1,199,456	10	0.11%
Armstrong Air Conditioner	(2)		(2)
All Others	951,395,273		89.71%
Total Assessed Valuation	\$1,060,559,280		100.00%

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

(2) - Excluded in 2008, but reported in 1999.

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

Source: Huron County Auditor.

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

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

Tax Collection Year	Real Property (2)			Personal Property (3)		Public Utility (3)		Totals		Assessed Value as a percent of Estimated Actual Value
	Residential/ Agricultural Assessed	Commercial/ Industrial Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1999	\$523,591,750	\$116,428,330	\$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	534,008,560	118,736,880	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	662,891,450	129,687,090	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	660,158,750	135,080,490	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	674,619,200	135,598,890	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	744,506,120	142,568,890	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	757,220,020	143,849,010	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%
2006	767,926,020	148,160,780	2,617,390,857	131,373,190	525,492,760	3,102,840	8,865,257	1,050,562,830	3,151,748,874	33.33%
2007	832,961,670	154,689,730	2,821,861,143	88,153,120	352,612,480	3,159,780	9,027,943	1,078,964,300	3,183,501,566	33.89%
2008	835,575,610	155,749,850	2,832,358,457	65,640,740	262,562,960	3,593,080	10,265,943	1,060,559,280	3,105,187,360	34.15%

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

(2) The estimated actual values for real estate property were derived by 35% of the assessed values of real estate property. Refer to "Note I - Property Taxes" in the Notes to the Basic Financial Statements.

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

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

Collection Year:	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
County Entity:										
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Other Entities:										
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
MRDD Operating	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
Senior Services Center	0.40	0.40	0.40	0.40	0.40	0.40	0.50	0.50	0.50	0.50
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County-Wide Rates	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.85	\$6.85	\$7.85	\$7.85
School Districts:										
Bellevue	\$41.70	\$40.70	\$40.00	\$39.30	\$39.30	\$38.80	\$38.80	\$38.80	\$38.80	\$37.95
Norwalk	44.93	44.93	44.65	44.65	44.65	44.35	44.35	44.35	44.35	44.00
Willard	45.75	45.75	45.15	44.45	44.45	44.29	44.29	44.29	44.29	48.95
Monroeville	51.71	50.91	48.50	48.10	48.10	46.90	46.90	46.90	46.90	46.35
New London	36.19	36.19	35.60	35.60	35.60	35.10	35.10	35.10	35.10	34.75
South Central	38.30	38.30	37.85	37.85	37.85	37.75	37.75	37.75	37.75	37.55
Western Reserve	31.10	34.96	34.60	34.60	34.60	34.35	34.35	34.35	34.35	34.15
Seneca East	40.30	40.30	40.30	30.30	30.30	30.30	30.30	30.30	30.30	38.99
Berlin-Milan	57.35	58.26	58.15	58.15	58.15	57.30	57.30	57.30	57.30	61.20
Buckeye Central	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	51.30
Plymouth	35.30	37.10	37.30	36.00	36.00	36.00	36.00	36.00	36.00	33.00
Wellington	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	31.94
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Municipalities:										
Bellevue	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10
Greenwich	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	8.25	8.25	7.80	7.80	7.80	7.60	7.60	7.60	7.60	7.60
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	9.50	9.50	9.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Willard	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Townships:										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Clarksfield	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Fairfield	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.30	5.30	5.30	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	6.40	6.40	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	5.10	5.10	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.80	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Norwalk	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Norwich	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Peru	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65
Richmond	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	4.90	4.90	4.90	4.90	4.90	6.90	6.90	6.90	6.90	6.90
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Special Districts:										
Firelands Ambulance	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	4.30	4.30	4.30	4.00	2.50	2.50	2.50	2.50	2.50	2.50
Tri-Community Fire	2.50	2.50	2.50	2.50	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Norwalk Public Library	0.20	0.20	0.20	0.20	0.55	0.55	0.55	0.55	0.55	0.55
Milan Public Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Vermilion Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

Source: Huron County Auditor's Office

Table 8
Huron County, Ohio
Property Tax Levies and Collections - Real and Public Utility
Last Ten Years

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied	Accumulated Delinquencies
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
2006	34,175,526	33,081,250	96.80%	1,142,198	34,223,448	100.14%	2,251,544
2007	36,391,679	35,251,006	96.87%	1,293,219	36,544,225	100.42%	2,338,463
2008	36,984,124	35,745,561	96.65%	1,304,564	37,050,125	100.18%	2,534,560

Source: Huron County Auditor.

Table 9
Huron County, Ohio
Special Assessment Levies and Collections (1)
Last Ten Years

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Accumulated Delinquencies
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
2006	295,835	280,951	94.97%	16,782	297,733	5.64%	85,456
2007	316,571	294,395	92.99%	27,872	322,267	8.65%	87,419
2008	329,487	301,565	91.53%	30,845	332,410	9.28%	90,456

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

Source: Huron County Auditor's Office.

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

Fiscal Year	Total Population (1)	Estimated Actual Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value	Per Capita Net General Bonded Debt
1999	59,165	\$2,394,282,154	\$8,178,369	\$0	\$8,178,369	0.342%	\$138.23
2000	59,487	2,436,640,451	7,908,369	0	7,908,369	0.325%	132.94
2001	59,500	2,856,348,743	7,623,369	0	7,623,369	0.267%	128.12
2002	59,500	2,871,350,051	8,598,369	4,922	8,593,447	0.299%	144.51
2003	59,855	2,875,819,840	7,958,369	0	7,958,369	0.277%	132.96
2004	60,094	3,068,105,320	7,958,369	0	7,958,369	0.259%	132.43
2005	61,254	3,114,680,549	7,815,000	0	7,815,000	0.251%	127.58
2006	61,457	3,151,748,874	8,396,153	0	8,396,153	0.266%	136.62
2007	61,775	3,183,501,566	9,770,696	0	9,770,696	0.307%	158.17
2008	61,802	3,105,187,360	8,965,000	0	8,965,000	0.289%	145.06

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

(2) See Table 6

Source: Huron County Auditor's Office

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

	1999	2000	2001	2002
Tax Valuation	<u>\$796,270,310</u>	<u>\$941,063,100</u>	<u>\$578,369,300</u>	<u>\$951,270,940</u>
Direct Legal Debt Limit (1):				
3.0% of the first \$100,000,000 assessed valuation	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
1.5% on excess of \$100,000,000 not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% on the amount in excess of \$300,000,000	<u>12,406,758</u>	<u>23,376,578</u>	<u>23,376,578</u>	<u>23,376,578</u>
Total direct legal debt limitation	<u>\$18,406,758</u>	<u>\$29,376,578</u>	<u>\$29,376,578</u>	<u>\$29,376,578</u>
Total of all County debt outstanding	<u>\$10,618,145</u>	<u>\$10,125,393</u>	<u>\$9,612,632</u>	<u>\$10,737,632</u>
Less:				
Enterprise fund general obligation bonds (3)	\$2,359,785	\$2,177,024	\$1,989,263	\$1,764,263
Job & Family Services (3)	0	0	0	4,215,000
Fairgrounds Improvements (3)	0	0	0	525,000
Soil & Water Conservation Bonds (3)	0	0	0	0
Enterprise fund short-term notes (3)	80,000	40,000	0	0
Old Jail Renovations (3)	0	0	0	375,000
Old Job & Family Services Demolition (3)	0	0	0	100,000
Jail Facility Bonds (3)	<u>4,308,369</u>	<u>4,133,369</u>	<u>3,948,369</u>	<u>3,758,369</u>
Total exempt debt	(6,748,154)	(6,350,393)	(5,937,632)	(10,737,632)
Less:				
Funds available in debt service fund	0	0	0	0
Total net indebtedness subject to direct debt	<u>(3,869,991)</u>	<u>(3,775,000)</u>	<u>(3,675,000)</u>	<u>0</u>
Direct Legal Debt Margin	<u>\$14,536,767</u>	<u>\$25,601,578</u>	<u>\$25,701,578</u>	<u>\$29,376,578</u>
Unvoted Debt Limitation (1% of total assessed valuation)	\$7,962,703	\$9,410,631	\$9,458,693	\$9,512,709
Total net indebtedness applicable to limit	<u>(3,869,991)</u>	<u>(3,775,000)</u>	<u>(3,675,000)</u>	<u>0</u>
Total Unvoted Legal Debt Margin	<u>\$4,092,712</u>	<u>\$5,635,631</u>	<u>\$5,783,693</u>	<u>\$9,512,709</u>
(1) Ohio Bond Law sets a limit calculated as follows:				
Three percent of the first \$100,000,000 of the tax valuation				
One and one-half percent of the next \$200,000,000 of the tax valuation				
Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000				
(2) Ohio Bond Law sets a limit of one percent of the tax valuation				
(3) Excluded by state statute				

Source: Office of the Auditor, Huron County, Ohio

2003	2004	2005	2006	2007	2008
<u>\$991,795,700</u>	<u>\$1,021,348,400</u>	<u>\$1,037,002,700</u>	<u>\$1,050,562,830</u>	<u>\$1,078,964,300</u>	<u>\$1,060,559,280</u>
\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
19,756,758	18,033,709	20,925,067	18,764,071	19,474,108	19,013,982
<u>\$25,756,758</u>	<u>\$24,033,709</u>	<u>\$26,925,067</u>	<u>\$24,764,071</u>	<u>\$25,474,108</u>	<u>\$25,013,982</u>
<u>\$9,767,110</u>	<u>\$9,129,350</u>	<u>\$8,928,220</u>	<u>\$8,396,153</u>	<u>\$9,793,000</u>	<u>\$8,965,000</u>
\$1,573,741	\$1,350,981	\$1,113,220	\$860,458	\$620,000	\$320,000
3,670,000	3,500,000	3,310,000	3,155,000	3,015,000	2,840,000
505,000	485,000	465,000	445,000	420,000	395,000
0	0	0	355,000	343,000	331,000
0	0	0	0	0	0
360,000	345,000	330,000	315,000	300,000	285,000
100,000	100,000	85,000	70,000	65,000	60,000
3,558,369	3,348,369	3,625,000	3,195,695	3,030,000	2,735,000
(9,767,110)	(9,129,350)	(8,928,220)	(8,396,153)	(7,793,000)	(6,966,000)
0					
0	0	0	12	0	0
0	0	0	0	(2,000,000)	(1,999,000)
<u>\$25,756,758</u>	<u>\$24,033,709</u>	<u>\$26,925,067</u>	<u>\$24,764,071</u>	<u>\$23,474,108</u>	<u>\$23,014,982</u>
\$9,917,957	\$10,213,484	\$10,370,027	\$10,505,628	\$10,789,643	\$10,605,593
0	0	0	0	(2,000,000)	(1,999,000)
<u>\$9,917,957</u>	<u>\$10,213,484</u>	<u>\$10,370,027</u>	<u>\$10,505,628</u>	<u>\$8,789,643</u>	<u>\$8,606,593</u>

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

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	(b) Population	(b) Personal Income	Per Capita Personal Income	Outstanding Debt Per Capita
	(a) General Obligation Bonds	(a) General Obligation Notes	(a) Capital Leases	General Obligation Bonds	General Obligation Notes	(a) Capital Leases					
1999	\$8,178,369	\$0	\$11,604	\$2,359,785	\$80,000	\$230,827	\$10,860,585	\$59,165	\$1,377,409,000	\$23,281	\$184
2000	7,908,369	0	0	2,177,024	40,000	185,543	10,310,936	59,487	1,440,700,000	24,219	173
2001	7,623,369	0	0	1,989,263	0	102,984	9,715,616	59,500	1,439,165,000	24,188	163
2002	8,598,369	0	0	1,786,502	0	84,957	10,469,828	59,624	1,429,154,000	23,969	176
2003	8,193,369	0	0	1,573,741	0	96,595	9,863,705	59,855	1,455,108,000	24,311	165
2004	7,778,369	375,000	0	1,350,981	0	73,757	9,578,107	60,094	1,515,607,000	25,221	159
2005	7,515,048	360,000	0	1,113,220	0	50,054	9,038,322	61,254	1,560,445,000	25,475	148
2006	7,535,695	0	0	860,458	0	25,482	8,421,635	61,457	1,582,359,000	25,747	137
2007	9,173,000	0	0	597,696	0	0	9,770,696	61,775	N/A	N/A	158
2008	8,645,000	0	0	320,000	0	0	8,965,000	61,802	N/A	N/A	145

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

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

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

N/A - Not available.

Table 13
Huron County, Ohio
Computation of Direct and Overlapping Debt
As of December 31, 2008

	Debt Outstanding (1)	Percent Applicable to County (2)	Amount Applicable to County
Direct Debt:			
County	\$8,645,000	100%	\$8,645,000
Overlapping Debt:			
School Districts:			
Berlin-Milan School	15,124	16%	2,420
Pioneer Joint Vocational School	407,500	10%	40,750
Municipalities:			
Bellevue	1,365,000	53%	723,450
Milan	86,000	19%	16,340
New London	121,100	100%	121,100
Norwalk	3,088,488	100%	3,088,488
Overlapping Debt	5,083,212	78.54%	3,992,548
Total Direct and Overlapping Debt	\$13,728,212	92.06%	\$12,637,548

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

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

Source: Huron County Auditor's Office

Table 14
Huron County, Ohio
Ratio of Annual Debt Service Expenditures for General Bonded
Debt (1) to Total General Governmental Expenditures
Last Ten Years

Fiscal Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service (1)	Total General Governmental Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
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	38,469,080	1.96%
2003	405,000	425,734	830,734	38,399,460	2.16%
2004	415,000	411,734	826,734	39,215,806	2.11%
2005	425,000	339,300	764,300	41,376,469	1.85%
2006	485,000	354,151	839,151	43,959,807	1.91%
2007	512,000	388,973	900,973	45,955,177	1.96%
2008	528,000	410,316	938,316	43,886,335	2.14%

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

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

Source: Huron County Auditor's Office

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

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

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

Source: Huron County Auditor's Office.

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

Employer	2008	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,600	6.25%
MTD Products/Midwest Industries	950	3.71%
Pepperidge Farms Inc.	600	2.34%
Fisher-Titus Medical Center	550	2.15%
Huron County	500	1.95%
Mercy Hospital of Willard	445	1.74%
CSX Transportation	375	1.46%
Venture Packaging	380	1.48%
Norwalk Schools	314	1.23%
Wal-Mart	225	0.88%
Total Principal Employers	5,939	23.20%
Total Employment within the County	25,600	
Employer	1999	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,700	6.20%
MTD Products/Midwest Industries	1,100	4.01%
Norwalk Furniture	900	3.28%
Fisher-Titus Medical Center	719	2.62%
Pepperidge Farms	600	2.19%
Armstrong Air Conditioning	500	1.82%
Industrial Powder Coatings	500	1.82%
Huron County	475	1.73%
Janesville Products	450	1.64%
Mayflower Vehicle Systems	400	1.46%
Total Principal Employers	7,344	26.80%
Total Employment within the County	27,400	

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

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Table 17
Huron County, Ohio
Capital Asset Statistics by Function

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

(continued)

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

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

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

Table 18
Huron County, Ohio
Operating Indicators by Function

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

(continued)

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

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

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

Table 19
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)
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
2006	1,050,562,830	84,112,000	483
2007	1,078,964,300	84,168,000	462
2008	1,060,559,280	90,356,000	415

(1) See Table 5

(2) Source: Federal Reserve Bank of Cleveland

(3) Source: Department of Building Inspection

Table 20
Huron County, Ohio
Demographic Statistics
As of December 31, 2008

Population Year	Population
1999	59,165
2000	59,487
2001	59,500
2002	59,624
2003	59,855
2004	60,094
2005	61,254
2006	61,457
2007	61,775
2008	61,802

Source: U.S. Bureau of the Census

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2004	27,400	2,400	7.90%	5.25%	5.00%
2005	28,000	2,400	7.70%	5.00%	4.95%
2006	27,400	2,600	8.60%	5.05%	4.70%
2007	27,600	2,400	8.10%	5.15%	4.85%
2008	26,600	2,900	9.80%	6.50%	6.30%

Employment by Industrial Group

Industrial Group	Payroll totals (1) (in 000's)		
	2004	2005	2006
Agriculture, forestry fishing and other	\$12,244	\$0	\$0
Construction	70,086	73,337	81,161
Manufacturing	309,414	315,487	289,248
Transportation and utilities	30,674	33,336	36,248
Wholesale and retail trade	0	46,647	0
Finance, insurance and real estate	14,797	16,522	16,919
Services	219,690	190,081	250,203
State and local government	90,397	88,368	86,584
Total	<u>\$747,302</u>	<u>\$763,778</u>	<u>\$760,363</u>

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

Source: Ohio Bureau of Employment Services

Table 21
Huron County, Ohio
Miscellaneous Statistics
As of December 31, 2008

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



Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

HURON COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 11, 2009**