

COUNTY OF HURON, OHIO

Reports Issued Pursuant  
to the OMB Circular A-133

Year Ended December 31, 2000





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Huron County Commissioners  
Norwalk, Ohio

We have reviewed the independent auditor's report of Huron County, prepared by Ernst & Young LLP, for the audit period January 1, 2000 through December 31, 2000. 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.

JIM PETRO  
Auditor of State

June 30, 2001

County of Huron, Ohio

Reports Issued Pursuant to the OMB Circular A-133

Year Ended December 31, 2000

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

Huron County Board of Commissioners  
Norwalk, Ohio

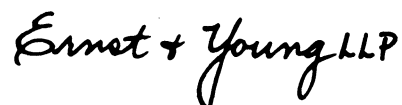
We have audited the general purpose financial statements of Huron County, Ohio, as of and for the year ended December 31, 2000, and have issued our report thereon dated May 7, 2001. These general purpose financial statements are the responsibility of the management of Huron County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

We have audited the general purpose financial statements of Huron County, Ohio, as of and for the year ended December 31, 2000, and have issued our report thereon dated May 7, 2001. Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by OMB Circular A-133, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

May 7, 2001



# Huron County, Ohio

## Schedule of Expenditures of Federal Awards

Year Ended December 31, 2000

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Expenditures
<b>UNITED STATES DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant	93.667	(1)	\$ 43,917
<i>Passed through Ohio Department of Mental Health:</i>			
Community Mental Health Services Block Grant	93.958	(1)	25,262
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	(1)	<u>138,323</u>
Total United States Department of Health & Human Services			207,502
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Direct Program:</i>			
HOME Investment Partnerships Program	14.239	BC-96-036-1	3,481
HOME Investment Partnerships Program	14.239	BC-96-036-2	<u>16,519</u>
			20,000
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grant - Small Cities Program			
Formula Grant	14.228	BE-97-036-1	13,700
Formula Grant	14.228	BF-98-036-1	48,598
Formula Grant	14.228	BF-99-036-1	115,775
Formula Grant	14.228	BF-00-036-1	<u>22,300</u>
			<u>200,373</u>
Total United States Department of Housing and Urban Development			220,373

Huron County, Ohio

Schedule of Expenditures of Federal Awards (continued)

<b>UNITED STATES DEPARTMENT OF JUSTICE FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program Title	<b>Federal CFDA Number</b>	<b>Pass Through Grantor's Number</b>	<b>Federal Expenditures</b>
<i>Passed through Office of Criminal Justice Services:</i>			
Juvenile Justice & Delinquency Prevention	16.540	99-DG-B01-7043	34,552
Law Enforcement Block Grant Program	16.592	99-LE-LEB-3027	2,484
Victim Crime Assistance Program	16.588		10,585
Total United States Department of Justice			47,621
<b>UNITED STATES DEPARTMENT OF EDUCATION</b> <i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
State and Local Education Systematic Improvement Grant	84.276	(1)	1,078
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Drug Free Schools and Communities	84.186	(1)	54,527
Drug Free Schools D.A.R.E. Grant	84.186A	(1)	23,916
			78,443
<i>Passed through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education Pre-School Grants	84.173	(1)	3,085
Special Education - Title VI-B	84.027	(1)	13,471
			16,556
Total United States Department of Education			96,077
<b>UNITED STATES DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY</b> <i>Passed through Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grant	83.552	(1)	28,394
Total United States Department of Federal Emergency Management Agency			28,394

Huron County, Ohio

Schedule of Expenditures of Federal Awards (continued)

<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>	<b>Federal CFDA</b>	<b>Pass Through Grantor's</b>	<b>Federal</b>
<i>Passed through Ohio Emergency Management Agency:</i>	<b>Number</b>	<b>Number</b>	<b>Expenditures</b>
H.E.M.P. - Training and Planning	20.703		<u>3,507</u>
Total United States Department of Transportation			<u>3,507</u>
<b>TOTAL FEDERAL AWARDS</b>			<u><u>\$ 603,474</u></u>

(1) No pass-through identifying number is available for this program.

*See accompanying note to schedule of expenditures of federal awards.*



# Huron County, Ohio

## Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2000

### **1. Basis of Presentation**

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

### **2. Federal CDBG Loan Program**

Revolving loan funds are established for CDBG project loans. Repayment of principle and interest are deposited back into the program for new loans. The County is responsible for administering the program, including the approving, disbursing, and collecting of the loans. The outstanding balance of these loans receivable totaled \$582,077 as of December 31, 2000. No federal funds were received in 2000 for the CDBG revolving loan fund program.

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

Huron County Commissioners  
Norwalk, Ohio

We have audited the financial statements of Huron County, Ohio (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated May 7, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to management of the County in a separate letter, dated May 7, 2001.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the County in a separate letter dated May 7, 2001.

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

*Ernst + Young LLP*

May 7, 2001

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

Huron County Commissioners  
Norwalk, Ohio

### Compliance

We have audited the compliance of Huron County, Ohio (the County) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 00-1.

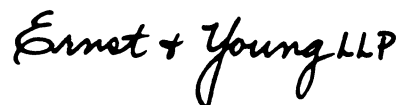
### **Internal Control Over Compliance**

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

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

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

May 7, 2001



County of Huron, Ohio  
Summary Schedule of Prior Audit Findings

For the Year Ended December 31, 1999

**Item 99-1**

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

**Finding**

Funds from the awarding agency were not disbursed in a timely manner. Disbursements of draw downs were made in a range from one to ten weeks after the draw down.

**Corrective Action**

The County continues to disburse funds in an untimely manner. See Finding 00-1 in the Schedule of Findings and Questioned Costs on page 12.

Huron County, Ohio

Schedule of Findings and Questioned Costs

Year ended December 31, 2000

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

**Financial Statement Section**

Type of auditor's report issued:

Unqualified

	<u>Yes</u>	<u>No</u>
Internal control over financial reporting:		
Material weakness(es) identified?	_____	_____X_____
Reportable condition(s) identified not considered to be material weaknesses?	_____	_____X_____
Noncompliance material to financial statements noted?	_____	_____X_____

**Federal Awards Section**

Dollar threshold used to determine Type A programs:

\$300,000

	<u>Yes</u>	<u>No</u>
Auditee qualified as low-risk auditee?	_____X_____	_____
Internal control over major programs:		
Material weakness(es) identified?	_____	_____X_____
Were reportable condition(s) identified not considered to be material weakness(es)?	_____	_____X_____

Type of auditor's report on compliance for major programs?

Unqualified

	<u>Yes</u>	<u>No</u>
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (Section .510(a))?	_____X_____	_____

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.228	Community Development Block Grant - Small Cities Program - Formula Grant

## Huron County, Ohio

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

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

None

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

##### **00-1 (Prior Year Finding 99-1)**

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

##### **Criteria or Specific Requirement**

OMB Circular A-133 Compliance Supplement (March 2000), Part 3, Section C. Cash Management requires award recipients to minimize the time elapsing between the transfer of funds from the awarding agency to disbursement.

##### **Condition**

Of the items selected for cash receipt and disbursement testing, all were found to be disbursed untimely.

##### **Questioned Costs**

There are no questioned costs associated with this finding.

##### **Context**

Disbursements of drawn down funds were made in a range from five to eighteen days after the draw down.

##### **Effect**

The County is earning interest on funds in which it is not entitled.



## Huron County, Ohio

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

#### **Cause**

The County is drawing down funds as the details of expenditures are known rather than when the expenditure is made.

#### **Recommendation**

We recommend the County only draw down funds as the expenditures are ready to be made as opposed to when the details of the expenditures are known.

#### ***Management Response***

The County agreed with the above listed recommendation.

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AUDITED FINANCIAL STATEMENTS

Huron County Airport Authority  
Years Ended December 31, 2000 and 1999  
with Report of Independent Auditors

Huron County Airport Authority

Financial Statements

Years Ended December 31, 2000 and 1999

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## Report of Independent Auditors

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

We have audited the accompanying statements of financial position of the Huron County Airport Authority as of December 31, 2000 and 1999 and the related statements of activities and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Huron County Airport Authority at December 31, 2000 and 1999 and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States.

*Ernst & Young LLP*

May 7, 2001

Huron County Airport Authority

Statements of Financial Position

	<b>December 31</b>	
	<b>2000</b>	<b>1999</b>
<b>Current assets</b>		
Cash	\$ 11,642	\$ 9,537
Accounts receivable	1,900	3,100
Fuel inventory	8,376	8,888
Total assets	<u>\$ 21,918</u>	<u>\$ 21,525</u>
<b>Liabilities and unrestricted net assets</b>		
Accounts payable and other liabilities	\$ 14,539	\$ 9,272
Unrestricted net assets	7,379	12,253
Total liabilities and unrestricted net assets	<u>\$ 21,918</u>	<u>\$ 21,525</u>

*See accompanying notes.*

## Huron County Airport Authority

### Statements of Activities and Changes in Net Assets

	<b>Year Ended December 31</b>	
	<b>2000</b>	<b>1999</b>
Revenue, gains and other support:		
Rental income <i>(Note 2)</i>	\$ 45,068	\$ 41,577
Fuel sales	49,330	45,922
Intergovernmental receipts	30,233	20,000
Total revenue, gains and other support	124,631	107,499
Expenses:		
Operational expenses	100,554	98,116
Repairs and maintenance	4,946	15,095
Rent <i>(Note 2)</i>	10,126	10,126
Utilities	10,122	7,918
Other	3,757	3,972
Total expenses	129,505	135,227
Change in unrestricted net assets	(4,874)	(27,728)
Unrestricted net assets at beginning of year	12,253	39,981
Unrestricted net assets at end of year	\$ 7,379	\$ 12,253

*See accompanying notes.*

# Huron County Airport Authority

## Statements of Cash Flows

	<b>Year Ended December 31</b>	
	<b>2000</b>	<b>1999</b>
<b>Operating activities and gains and losses</b>		
Change in unrestricted net assets	<b>\$ (4,874)</b>	<b>\$ (27,728)</b>
Adjustments to reconcile change in unrestricted net assets to net cash provided by (used in) operating activities:		
Decrease in accounts receivable	<b>1,200</b>	<b>733</b>
Decrease in fuel inventory	<b>512</b>	<b>7,396</b>
Increase in accounts payable and other liabilities	<b>5,267</b>	<b>3,530</b>
Net cash provided by (used in) operating activities	<b>2,105</b>	<b>(16,069)</b>
Cash at beginning of year	<b>9,537</b>	<b>25,606</b>
Cash at end of year	<b>\$ 11,642</b>	<b>\$ 9,537</b>

*See accompanying notes.*



# Huron County Airport Authority

## Notes to Financial Statements

December 31, 2000

### **1. Organization Background**

The Huron County Airport Authority was organized by the County Commissioners on December 22, 1966. Five members are appointed by the Commissioners to serve terms of five years to act as the legal body for the Commissioners in the matters pertaining to the airport and its operations. The airport currently consists of a small paved airstrip, a few buildings used as offices, and airplane hangars. The Airport Authority provides access to roads, taxiways, and runways of the airport. It also provides fuel services and is a lessor of real property.

### **2. Accounting Policies**

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

#### **Fuel Inventory**

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

#### **Use of Estimates**

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

### **3. Lease Agreements**

The Authority has a lease agreement to a third party for a parcel of real property and access to roads, taxiways and runways of the airport. The Authority receives monthly payments of \$1,750 from the lessee through the five year term of the lease. The lease is renewable for five additional periods of five years each. Future annual minimum rentals under this lease are \$12,250 in 2001.

During 1997, the Authority entered into a rental agreement with Huron County, Ohio (the County) for a hangar built by the County in fiscal 1997. The agreement requires monthly rental payments of \$844 through June 1, 2012.

Huron County Airport Authority  
Notes to Financial Statements (continued)

**4. Intergovernmental Receipts**

Intergovernmental receipts for the year ended December 31, 2000 consist of the following:

Huron County Airport County Grant	<b>\$ 20,000</b>
Ohio Airport Maintenance Grant	<b>10,233</b>
	<hr/>
	<b>\$ 30,233</b>

# HURON COUNTY

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ending December 31, 2000



Prepared By:

John Elmlinger, Huron County Auditor

**HURON COUNTY, OHIO**  
**COMPREHENSIVE**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

John A. Emlinger,  
Huron County Auditor

Prepared by the Huron County Auditor's Office

Bonnie L. Noah  
Chief Deputy Auditor

Roberta Ulm  
Account Clerk

Ann Winters  
Account Clerk

Dennis Stieber  
Account Clerk

**HURON COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR FISCAL YEAR ENDED DECEMBER 31, 2000**

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DATA PROCESSING  
(419) 663-7900

LICENSE BUREAU/BMV  
Shady Lane Complex  
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(419) 668-2021

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



MOBILE HOMES  
(419) 668-8643

PERSONAL PROPERTY  
(419) 668-8464

REAL ESTATE TAXATION  
(419) 668-8464

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**NORWALK, OHIO 44857-1545**

(419) 668-4304

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May 8, 2001

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

As Auditor of Huron County, I am pleased to present to you the Comprehensive Annual Financial Report (CAFR) for Huron County for the fiscal year ended December 31, 2000. This CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and provides full and complete disclosure of the financial position of Huron County. This report represents a significant achievement brought about by the combined efforts and cooperation of many county departments.

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

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

The CAFR is presented in three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes a title page, a table of contents, this transmittal letter, the County's organizational chart, a list of elected officials and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded to Huron County for 1999. The Financial Section includes our Independent Auditor's, Ernst & Young LLP, opinion letter, the general purpose financial statements



and the combining and individual fund and account group statements and schedules. The Statistical Section presents selected financial and demographic information, generally presented on a multi-year basis.

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

### **The County**

The Ohio General Assembly first organized Huron County in 1809.

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

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

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

The County is provided with banking and financial services by three commercial banks and savings and loan associations with their principal offices in Huron County and by eight commercial banks and savings and loan associations having their principal offices elsewhere.

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

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

### **Reporting Entity and Services**

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

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

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

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

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

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

### **Economic Condition and Outlook**

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

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

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

The railroad industry has played a major role in the growth and development of the County. The Willard terminal is the main east/west-switching yard for CSX. During 2000, Norfolk Southern continued an expansion of its Bellevue rail yard. The Bellevue yard

serves as a major east/west-switching yard for Norfolk Southern. Much of this expansion is the result of the CSX and Norfolk joint purchase of Conrail. These expansions in Huron County by Norfolk Southern and CSX have created over 150 new jobs.

The Cedar Point Amusement Park, which is located fifteen miles north of the County, is a major destination point for tourists. Recent studies conducted by the Huron County Development Council and the Ohio Bureau of Travel and Tourism have indicated that tourism and travel activities generate \$29.6 million for the Huron County economy.

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

In 2000, the County provided its financial support to the Huron County Development Council in order to allow the Council to continue employing a full time director and full time secretary through the Cooperative Extension Program associated with The Ohio State University. The Huron County Development Council sponsors the "Project Leadership" program within the County. The program provides training in leadership skills, plus an in-depth view of the County's history and resources. Participants of the program are also trained to accept future key roles within the Huron County community.

The future economic outlook is stable and the County continues to promote economic development throughout the area. Central Soya, a major grain processing plant in Bellevue, began construction of its \$16 million expansion to its Bellevue facility during 2000. Central Soya is one of the County's largest taxpayers. Venture Packaging completed construction of a 50,000 square foot addition to its facility. This expansion represents a \$10 million investment in the County and will retain 300 jobs at the Monroeville facility. KF Ventures completed construction of its \$4 million warehouse facility in Norwalk. Late in 2000, Lake Park Industries announced a \$4 million expansion to its Greenwich manufacturing facility and the W. H. Fetzer Industries announced a \$1.3 million expansion to its Plymouth manufacturing facility.

The County Commissioners, along with local subdivisions, continue to support the creation of new jobs by providing tax abatement through the Rural Enterprise Zone program. The percentages and number of years of abatement are negotiated on an individual basis. The County Commissioners and the city/village must approve each abatement agreement where the facility is located. During 2000, the County approved two tax abatement agreements.

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

## **Major Initiatives**

During 2000, Huron County undertook several major development initiatives in order to meet the needs of the general public.

In January 2000, the County finalized the purchase of the Citizens National Bank Building. The six-floor bank building is adjacent to the County Courthouse and will provide much needed office space for several County offices. In October, the offices of the County Auditor and County Treasurer were moved into newly renovated offices within the bank building. These offices were previously located in leased spaces. The County anticipates installing a new ADA compliant elevator during 2001 and moving the office of the County Recorder and Tax Map Department within the bank building.

The County completed construction of the Section Line 30 Road overpass in 2000. The joint purchase of Conrail by CSX Transportation Inc. and Norfolk Southern Corporation has resulted in a doubling of train traffic along the Willard to Chicago corridor. The additional train traffic has caused highways to be blocked a substantial amount of time. The Section Line 30, or Karen E. Wilhelm Memorial Overpass, is the first of several overpasses the County plans to construct in order to alleviate the problems created by additional train traffic. The County Engineer's Office has been instrumental in preparing much of the design, engineering and preparation work for the overpass projects.

As the County continues to grow, it has become apparent that current County planning regulations need to be revised and updated. During 2000, County officials and department heads formed a committee to undertake the revision of the County's planning regulations. The committee meets monthly and when it completes its work in 2001, the revision and updating of the County's planning regulations will be the first in approximately fifteen years.

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

## **Departmental Focus**

Ohio law requires the County Auditor to conduct a reappraisal of all real property once every six years to ensure that each parcel is valued at its estimated market value. During 2000, the County Auditor's Office completed the 2000 sexennial reappraisal of the County's 39,500 parcels of real property. In addition to viewing each parcel, a statistical analysis of recent real estate sales was conducted in order to ensure a more accurate reappraisal for the County. The 2000 reappraisal resulted in a 21% average increase to residential properties; a 23% average increase to agriculture properties and a 7% average increase to commercial and industrial parcels. The revised values will be used for tax bill calculations in 2001.

Also during 2000, the County Auditor's Office was relocated from rented space at 1 East Main Street to newly renovated offices on the third floor of the County owned Citizens

National Bank Building at 12 East Main Street. In addition to being adjacent to the County Courthouse, this new location will enable the County Auditor to provide services to the citizens of Huron County for many years.

### **Control Structure**

**Internal Controls** The management of the County is responsible for establishing and maintaining internal controls 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 controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits require estimates and judgements by management.

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

The County is also required to undergo an annual audit in conformity with the provisions of the Single Audit Act of 1997 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 single audit, tests are made to determine the adequacy of internal controls, including that portion related to federal financial assistance programs, as well as to determine that the County has complied with applicable laws and regulations.

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

### **SUMMARY FINANCIAL INFORMATION**

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

## General Government Functions

The following schedule presents a summary of general fund revenues for fiscal 2000 and 1999.

	REVENUE <u>2000</u>	REVENUE <u>1999</u>
Taxes	\$8,699,837	\$8,356,474
Charges for Services	1,039,025	1,022,814
Licenses and Permits	6,157	6,282
Fines and Forfeitures	259,144	223,737
Intergovernmental	1,297,435	1,213,352
Investment Earnings	1,224,516	929,111
Other	<u>617,311</u>	<u>195,797</u>
TOTAL REVENUES	\$13,143,425	\$11,947,567

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

Reflecting the sound economy of the County, the State of Ohio and the nation as a whole, the amount of permissive sales tax revenue received by the County increased throughout 2000. This tax is a major source of general fund revenue for the County.

New construction in Huron County provides added tax revenue from real property taxes that are assessed on the new construction. In 2000, the addition of the new construction valuation increased the real property tax revenues by over 2%.

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

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

The following schedule presents a summary of general fund expenditures for fiscal year 2000 and 1999:

<u>Expenditures</u>	<u>2000</u>	<u>1999</u>
General Government	\$5,703,210	\$5,335,413
Public Safety	3,731,490	3,822,335
Public Works	0	0
Health	89,797	82,165
Human Services	1,066,450	1,103,158
Miscellaneous	341,248	348,412
Capital Outlay	<u>592,189</u>	<u>493,232</u>
TOTAL EXPENDITURES	\$11,524,384	\$11,184,715

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

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

At December 31, 2000 the General Fund balance of \$4,684,838 represents approximately 41% of 2000 expenditures from the General Fund.

### Special Revenue Funds

Special Revenue Funds consist of Human Services, Child Support Enforcement Agency, Board of Mental Retardation, Motor Vehicle and Gas Tax and all Federal and State grants. Revenue and other financing sources in the Special Revenue funds generated in excess of \$22 million of revenue in 2000, which represented an increase of 9% over 1999.

Intergovernmental revenue which consists of shared license and gas tax revenue from the State of Ohio; Human Services and Board of Mental Retardation subsidies amounted to 75% of total revenues of the Special Revenue funds. Property tax levies for the boards of Mental Health and Retardation accounted for an additional 10% of the revenue.

Support of Public Health, Public Works and Human Services accounted for 24%, 24% and 43%, respectively, of the special revenue fund expenditures and other financing uses, which is comparable to 1999.

### Debt Service Funds

The Debt Service Fund is used to account for the accumulation of financial resources for the payment of long-term debt (bonds and notes) reported in the County's General Long-Term Account Group. Interest and principal retirement amounted to \$755,363 in 2000 and \$757,648 in 1999.

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

### Capital Project Funds

The Capital Project Funds are used to account for capital projects and improvements for the County. At December 31, 2000, the combined fund balance of these funds was \$1,270,003, which is available for future projects. The capital project funds had a combined fund balance of \$935,134 at December 31, 1999.

### Enterprise Operations

The Enterprise Fund provides landfill services to the residents of Huron County. Total operating revenues and expenses of the landfill amounted to \$2,491,737 and \$2,798,103 respectively.

Debt service for the repayment of the long-term bonds issued on November 1, 1989 amounted to \$419,890, including principal and interest in 2000 and was paid from the Landfill Enterprise Fund.

### Internal Service Funds

The Internal Service Funds provide services to County departments and charges are billed as services are provided. The Internal Service funds operated by the County in 2000 were the Liability Insurance Retention Fund and the Self-Funded Health Insurance Fund.

Total 2000 Internal Service fund revenues amounted to \$2,269,484 representing charges for the self-funded health insurance benefits provided by this fund.

Total 2000 Internal Service fund expenses amounted to \$2,038,792 representing expenditures for payment of self-insured medical costs of County employees.

### Fiduciary Operations

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

As of December 31, 2000, assets held in Trust and Agency funds approximated \$46 million.

### Debt Administration

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

### Cash Management

The County pools its cash to simplify cash management. All idle monies are invested, with earnings being paid into the qualifying funds as prescribed by Ohio law. The County invests in certificates of deposit, repurchase agreements with only federally insured financial institutions and in the State Treasury Assets Reserve of Ohio (STAROHIO) investment pool. In 2000, interest earnings for the County totaled \$1,349,598.



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

### Risk Management

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

The County per Ohio law pays all elected officials bonds.

### Independent Audit

Included in the report is an unqualified audit opinion rendered by Ernst & Young LLP with respect to the general purpose financial statements for the fund types and account groups of the County as of and for the year ended December 31, 2000. As part of the annual preparation of a CAFR, the County submits its financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal control of financial and operational systems.

### Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Huron County, Ohio for its CAFR for the fiscal year ended December 31, 1999. 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.

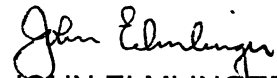
### Acknowledgments

This 2000 CAFR for Huron County represents the eleventh 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 all the elected officials, department heads and their staffs for their cooperation and assistance with the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management of Huron County.

A special note of appreciation is extended to my accounting staff, Ann Winters, Roberta Ulm and Dennis Stieber and to Lynn Chapin of the Data Processing Department for their dedication in preparing this CAFR. They have made a significant contribution to improving the quality and professionalism of fiscal services in Huron County government.

Sincerely,

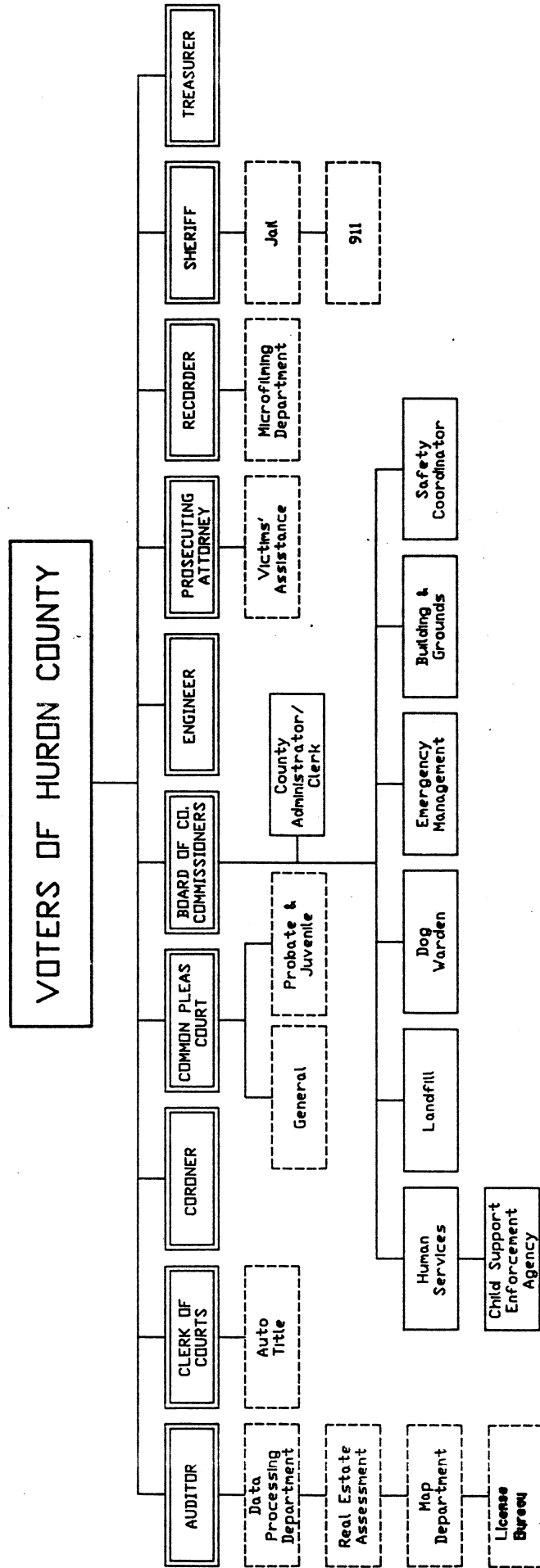


JOHN ELMLINGER  
Huron County Auditor

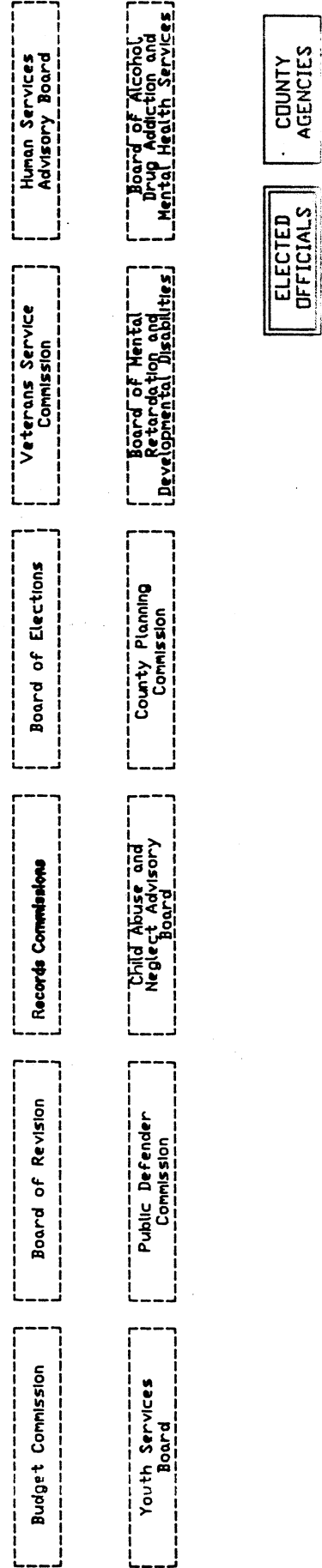
**HURON COUNTY, OHIO  
LIST OF ELECTED OFFICIALS  
DECEMBER 31, 2000**

Auditor..... John A. Elmlinger  
Clerk of Courts.....Kathleen L. Walcher  
Commissioner.....Michael Adelman  
Commissioner.....Terry R. Boose  
Commissioner.....Ardeth L. Chupp  
Coroner.....Dr. Jeffery Harwood  
Court of Common Pleas-General.....Earl R. McGimpsey  
Court of Common Pleas-Probate & Juvenile.....Thomas E. Heydinger  
Engineer.....Lawrence V. McGlinchy  
Prosecuting Attorney.....Russell V. Leffler  
Recorder.....Karen Fries  
Sheriff.....Richard Sutherland  
Treasurer.....Cheryl Silcox

# HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



## COUNTY BOARDS AND COMMISSIONS



ELECTED OFFICIALS

COUNTY AGENCIES

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Huron County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1999

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.



*Anne Spray Kinney*  
President

*Jeffrey L. Esser*  
Executive Director

# **FINANCIAL INFORMATION**

## Report of Independent Auditors

Huron County Commissioners  
Norwalk, Ohio

We have audited the accompanying general purpose financial statements of Huron County, Ohio, as of and for the year ended December 31, 2000 as listed in the table of contents. These financial statements are the responsibility of the management of Huron County, Ohio. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

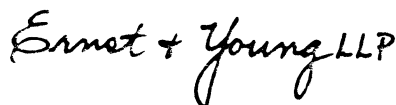
In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Huron County, Ohio, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2001 on our consideration of the County's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

Toledo, Ohio  
May 7, 2001



HURON COUNTY, OHIO  
 COMBINED BALANCE SHEETS  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 2000

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES		
	General Fund	Special Revenue	Debt Service	Capital Projects	Landfill Enterprise	Internal Service
<b>ASSETS AND OTHER DEBITS</b>						
Pooled cash and investments.....	\$3,951,757	\$9,117,996	\$0	\$1,270,003	\$252,430	\$932,893
Cash in segregated accounts.....	0	0	0	0	0	0
Receivables (net of allowances for uncollectibles)						
Taxes.....	1,391,104	2,583,477	0	0	0	0
Accounts.....	59,967	26,497	0	0	229,871	5,342
Special assessments.....	0	104,403	0	0	0	0
Accrued interest receivable.....	844	218	0	0	0	0
Revolving loans receivable.....	0	582,077	0	0	0	0
Due from other governments.....	1,121,462	465,985	0	0	0	0
Prepayments.....	93,596	0	0	0	0	0
Materials and supplies inventory.....	618	99,319	0	0	12,542	0
Deferred bond issuance cost.....	0	0	0	0	21,617	0
Property, plant and equipment (net of accumulated depreciation, where applicable).....	0	0	0	0	3,707,301	0
Amount to be provided for retirement of General Long-term Obligations.....	0	0	0	0	0	0
<b>Total assets and other debits.....</b>	<b>\$6,619,348</b>	<b>\$12,979,972</b>	<b>\$0</b>	<b>\$1,270,003</b>	<b>\$4,223,761</b>	<b>\$938,235</b>

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



FIDUCIARY FUND TYPES	ACCOUNT GROUPS		Totals (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations	
Trust and Agency			
\$2,655,554	\$0	\$0	\$18,180,633
707,297	0	0	707,297
39,316,313	0	0	43,290,894
4,151,270	0	0	4,472,947
0	0	0	104,403
0	0	0	1,062
0	0	0	582,077
0	0	0	1,587,447
0	0	0	93,596
0	0	0	112,479
0	0	0	21,617
0	38,569,861	0	42,277,162
0	0	8,932,068	8,932,068
<u>\$46,830,434</u>	<u>\$38,569,861</u>	<u>\$8,932,068</u>	<u>\$120,363,682</u>

-continued

HURON COUNTY, OHIO  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS (continued)  
 DECEMBER 31, 2000

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPE	
	General Fund	Special Revenue	Debt Service	Capital Projects	Landfill Enterprise	Internal Service
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>						
Liabilities:						
Accounts payable.....	\$222,006	\$1,215,830	\$0	\$0	\$98,969	\$200,686
Due to other governments.....	0	0	0	0	0	0
Accrued wages and benefits.....	321,400	416,127	0	0	36,325	0
Deferred revenue.....	1,391,104	2,687,880	0	0	0	0
Accrued interest payable.....	0	0	0	0	12,084	0
Payroll withholding.....	0	0	0	0	0	0
Unapportioned monies.....	0	0	0	0	0	0
Amounts due to others.....	0	0	0	0	0	0
Notes payable.....	0	0	0	0	40,000	0
Unfunded closure/post closure care costs.....	0	0	0	0	4,295,746	0
General obligation bonds payable, net of discount.....	0	0	0	0	2,177,024	0
Obligations under capital leases.....	0	0	0	0	185,543	0
<b>Total liabilities.....</b>	<b>1,934,510</b>	<b>4,319,837</b>	<b>0</b>	<b>0</b>	<b>6,845,691</b>	<b>200,686</b>
<b>EQUITY AND OTHER CREDITS</b>						
Contributed capital.....	0	0	0	0	408,202	0
Investment in general fixed assets.....	0	0	0	0	0	0
Retained earnings (deficit):						
Unreserved (deficit).....	0	0	0	0	(3,030,132)	737,549
Fund Balances:						
Reserved-						
Reserved for encumbrances.....	158,649	1,145,319	0	0	0	0
Reserved for revolving loans receivable.....	0	582,077	0	0	0	0
Reserved for prepayments.....	93,596	0	0	0	0	0
Reserved for supplies inventory.....	618	99,319	0	0	0	0
Unreserved-						
Undesignated.....	4,431,975	6,833,420	0	1,270,003	0	0
<b>Total equity and other credits .....</b>	<b>4,684,838</b>	<b>8,660,135</b>	<b>0</b>	<b>1,270,003</b>	<b>(2,621,930)</b>	<b>737,549</b>
<b>Total liabilities, equity and other credits.....</b>	<b>\$6,619,348</b>	<b>\$12,979,972</b>	<b>\$0</b>	<b>\$1,270,003</b>	<b>\$4,223,761</b>	<b>\$938,235</b>

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

FIDUCIARY FUND TYPES	ACCOUNT GROUPS			Totals (Memorandum Only)
	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$1,803	\$0	\$0	\$1,739,294	
39,316,313	0	0	39,316,313	
0	0	1,023,699	1,797,551	
0	0	0	4,078,984	
0	0	0	12,084	
134,044	0	0	134,044	
1,928,063	0	0	1,928,063	
5,297,703	0	0	5,297,703	
0	0	0	40,000	
0	0	0	4,295,746	
0	0	7,908,369	10,085,393	
0	0	0	185,543	
46,677,926	0	8,932,068	68,910,718	
0	0	0	408,202	
0	38,569,861	0	38,569,861	
0	0	0	(2,292,583)	
1,000	0	0	1,304,968	
0	0	0	582,077	
0	0	0	93,596	
0	0	0	99,937	
151,508	0	0	12,686,906	
152,508	38,569,861	0	51,452,964	
\$46,830,434	\$38,569,861	\$8,932,068	\$120,363,682	

HURON COUNTY, OHIO  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 YEAR ENDED DECEMBER 31, 2000

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE	Totals (Memorandum Only)
	General Fund	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Taxes.....	\$8,699,837	\$2,326,349	\$0	\$0	\$0	\$11,026,186
Charges for services.....	1,039,025	1,362,984	0	760,126	0	3,162,135
Licenses and permits.....	6,157	0	0	0	0	6,157
Special assessments .....	0	73,803	0	0	0	73,803
Fines and forfeitures.....	259,144	69,389	0	0	0	328,533
Intergovernmental revenue.....	1,297,435	16,852,200	349,838	543,000	2,044	19,044,517
Investment earnings.....	1,224,516	84,552	0	0	247	1,309,315
Miscellaneous revenue.....	617,311	1,560,214	0	1,560	73,898	2,252,983
<b>Total revenues.....</b>	<b>13,143,425</b>	<b>22,329,491</b>	<b>349,838</b>	<b>1,304,686</b>	<b>76,189</b>	<b>37,203,629</b>
Expenditures:						
Current:						
General government-						
Legislative and executive.....	4,077,223	1,189,136	0	0	0	5,266,359
Judicial.....	1,625,987	0	0	0	0	1,625,987
Public safety.....	3,731,490	706,191	0	0	0	4,437,681
Public works.....	0	5,221,088	0	0	0	5,221,088
Health.....	89,797	5,178,402	0	0	0	5,268,199
Human services.....	1,066,450	9,222,390	0	0	32,158	10,320,998
Conservation and recreation.....	0	65,840	0	0	0	65,840
Miscellaneous.....	341,248	0	0	0	129,602	470,850
Capital outlay.....	592,189	0	0	1,179,817	0	1,772,006
Debt service:						
Principal retirement.....	0	0	270,000	0	0	270,000
Interest and fiscal charges.....	0	0	485,363	0	0	485,363
<b>Total expenditures.....</b>	<b>11,524,384</b>	<b>21,583,047</b>	<b>755,363</b>	<b>1,179,817</b>	<b>161,760</b>	<b>35,204,371</b>
Excess of revenues over (under) expenditures.....	1,619,041	746,444	(405,525)	124,869	(85,571)	1,999,258
Other financing sources (uses):						
Transfers in.....	106,512	52,521	405,525	210,000	0	774,558
Transfers out.....	(821,573)	(159,034)	0	0	0	(980,607)
Other sources (uses).....	0	(7,000)	0	0	0	(7,000)
<b>Total other financing sources (uses)</b>	<b>(715,061)</b>	<b>(113,513)</b>	<b>405,525</b>	<b>210,000</b>	<b>0</b>	<b>(213,049)</b>
Excess of revenues and other financing sources over (under) expenditures and other uses.....	903,980	632,931	0	334,869	(85,571)	1,786,209
Fund balance, January 1.....	3,780,858	8,027,204	0	935,134	238,079	12,981,275
<b>Fund balance, December 31.....</b>	<b>\$4,684,838</b>	<b>\$8,660,135</b>	<b>\$0</b>	<b>\$1,270,003</b>	<b>\$152,508</b>	<b>\$14,767,484</b>

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

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HURON COUNTY, OHIO  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET-ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ALL GOVERNMENTAL FUND TYPES  
 YEAR ENDED DECEMBER 31, 2000

	General Fund			Special Revenue Fund		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$7,716,458	\$8,668,233	\$951,775	\$2,384,500	\$2,404,439	\$19,939
Charges for services.....	948,000	1,028,497	80,497	1,827,283	1,347,091	(480,192)
Licenses and permits.....	6,000	6,157	157	1,000	0	(1,000)
Fines and forfeitures.....	175,000	250,028	75,028	58,565	66,569	8,004
Intergovernmental revenue.....	1,257,300	1,306,528	49,228	17,580,272	16,579,345	(1,000,927)
Special assessments.....	0	0	0	74,794	73,803	(991)
Investment earnings.....	725,000	1,227,566	502,566	64,087	91,531	27,444
Miscellaneous revenue.....	412,179	606,553	194,374	1,087,774	1,584,734	496,960
<b>Total revenues.....</b>	<b>11,239,937</b>	<b>13,093,562</b>	<b>1,853,625</b>	<b>23,078,275</b>	<b>22,147,512</b>	<b>(930,763)</b>
<b>Expenditures:</b>						
<b>General government-</b>						
Legislative and executive.....	5,044,017	4,133,407	910,610	1,448,310	1,107,424	340,886
Judicial.....	1,858,899	1,671,041	187,858	0	0	0
Public safety.....	4,177,609	3,863,113	314,496	1,103,820	704,877	398,943
Public works.....	2,000	0	2,000	6,147,235	5,489,433	657,802
Health.....	89,809	89,797	12	6,334,533	5,922,452	412,081
Human services.....	1,255,415	1,066,961	188,454	13,012,437	9,732,831	3,279,606
Conservation and recreation.....	0	0	0	92,488	85,460	7,028
Miscellaneous.....	347,262	347,262	0	0	0	0
Capital outlay.....	717,700	648,705	68,995	0	0	0
<b>Debt service:</b>						
Principal retirement.....	0	0	0	0	0	0
Interest and fiscal charges.....	0	0	0	0	0	0
<b>Total expenditures.....</b>	<b>13,492,711</b>	<b>11,820,286</b>	<b>1,672,425</b>	<b>28,138,823</b>	<b>23,042,477</b>	<b>5,096,346</b>
<b>Excess of revenues over (under) expenditures.....</b>	<b>(2,252,774)</b>	<b>1,273,276</b>	<b>3,526,050</b>	<b>(5,060,548)</b>	<b>(894,965)</b>	<b>4,165,583</b>
<b>Other financing sources (uses):</b>						
Operating transfers in.....	47,127	106,512	59,385	15,000	0	(15,000)
Operating transfers (out).....	(834,004)	(771,838)	62,166	(123,614)	(106,513)	17,101
<b>Excess of revenues and other financing sources over (under) expenditures and other uses.....</b>	<b>(3,039,651)</b>	<b>607,950</b>	<b>3,647,601</b>	<b>(5,169,162)</b>	<b>(1,001,478)</b>	<b>4,167,684</b>
Fund balance, January 1.....	2,761,070	2,761,070	0	6,999,079	6,999,079	0
Prior year encumbrances appropriated...	278,581	278,581	0	1,247,769	1,247,769	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$3,647,601</b>	<b>\$3,647,601</b>	<b>\$3,077,686</b>	<b>\$7,245,370</b>	<b>\$4,167,684</b>

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

Debt Service			Capital Projects			Totals (Memorandum only)		
Budget Revised	Actual	Variance: Favorable (Unfavorable)	Budget Revised	Actual	Variance: Favorable (Unfavorable)	Budget Revised	Actual	Variance: Favorable (Unfavorable)
\$0	\$0	\$0	\$0	\$0	\$0	\$10,100,958	\$11,072,672	\$971,714
0	0	0	985,000	760,126	(224,874)	3,760,283	3,135,714	(624,569)
0	0	0	0	0	0	7,000	6,157	(843)
0	0	0	0	0	0	233,565	316,597	83,032
349,838	349,838	0	50,000	543,000	493,000	19,237,410	18,778,711	(458,699)
0	0	0	0	0	0	74,794	73,803	(991)
0	0	0	0	0	0	789,087	1,319,097	530,010
0	0	0	0	1,559	1,559	1,499,953	2,192,846	692,893
349,838	349,838	0	1,035,000	1,304,685	269,685	35,703,050	36,895,597	1,192,547
0	0	0	0	0	0	6,492,327	5,240,831	1,251,496
0	0	0	0	0	0	1,858,899	1,671,041	187,858
0	0	0	0	0	0	5,281,429	4,567,990	713,439
0	0	0	0	0	0	6,149,235	5,489,433	659,802
0	0	0	0	0	0	6,424,342	6,012,249	412,093
0	0	0	0	0	0	14,267,852	10,799,792	3,468,060
0	0	0	0	0	0	92,488	85,460	7,028
0	0	0	0	0	0	347,262	347,262	0
0	0	0	2,200,095	1,962,742	237,353	2,917,795	2,611,447	306,348
270,000	270,000	0	0	0	0	270,000	270,000	0
485,363	485,363	0	0	0	0	485,363	485,363	0
755,363	755,363	0	2,200,095	1,962,742	237,353	44,586,992	37,580,868	7,006,124
(405,525)	(405,525)	0	(1,165,095)	(658,057)	507,038	(8,883,942)	(685,271)	8,198,671
405,525	405,525	0	65,000	210,000	145,000	532,652	722,037	189,385
0	0	0	0	0	0	(957,618)	(878,351)	79,267
0	0	0	(1,100,095)	(448,057)	652,038	(9,308,908)	(841,585)	8,467,323
0	0	0	1,606,185	1,606,185	0	11,366,334	11,366,334	0
0	0	0	111,875	111,875	0	1,638,225	1,638,225	0
\$0	\$0	\$0	\$617,965	\$1,270,003	\$652,038	\$3,695,651	\$12,162,974	\$8,467,323

HURON COUNTY, OHIO  
 COMBINED STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN RETAINED EARNINGS  
 ALL PROPRIETARY FUNDS  
 YEAR ENDED DECEMBER 31, 2000

	Landfill Enterprise	Internal Service	Totals (Memorandum only)
Operating revenues:			
Charges for services.....	\$1,979,114	\$2,266,070	\$4,245,184
Other operating revenues.....	512,623	3,414	516,037
<b>Total operating revenues.....</b>	<b>2,491,737</b>	<b>2,269,484</b>	<b>4,761,221</b>
Operating expenses:			
Personnel services.....	315,958	0	315,958
Contractual services.....	1,970,883	2,038,577	4,009,460
Materials and supplies.....	39,086	0	39,086
Depreciation.....	198,200	0	198,200
Other operating expenses.....	273,976	215	274,191
<b>Total operating expenses.....</b>	<b>2,798,103</b>	<b>2,038,792</b>	<b>4,836,895</b>
Operating income .....	(306,366)	230,692	(75,674)
Nonoperating revenues (expenses):			
Interest revenue.....	0	31,283	31,283
Loss on disposal of fixed assets.....	(100,181)	0	(100,181)
Interest expense and fiscal charges.....	(157,614)	0	(157,614)
<b>Total nonoperating revenues (expenses).....</b>	<b>(257,795)</b>	<b>31,283</b>	<b>(226,512)</b>
Income before operating transfers.....	(564,161)	261,975	(302,186)
Operating transfers in.....	379,998	0	379,998
Operating transfers out.....	(173,949)	0	(173,949)
<b>Net income.....</b>	<b>(358,112)</b>	<b>261,975</b>	<b>(96,137)</b>
Retained earnings (deficit) at January 1....	(2,672,020)	475,574	(2,196,446)
Retained earnings (deficit) December 31..	(\$3,030,132)	\$737,549	(\$2,292,583)

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



HURON COUNTY, OHIO  
 COMBINED STATEMENT OF CASH FLOWS  
 ALL PROPRIETARY FUND TYPES  
 THE YEAR ENDED DECEMBER 31, 2000

	Landfill Enterprise	Internal Service	Totals (Memorandum Only)
<b>Cash flows from operating activities:</b>			
Cash received from charges for services.....	\$2,167,301	\$2,266,070	\$4,433,371
Cash received from other operating revenues.....	18,443	0	18,443
Cash payments for personnel services.....	(336,409)	0	(336,409)
Cash payments for contractual services.....	(2,261,074)	(1,862,617)	(4,123,691)
Cash payments for materials and supplies.....	(29,823)	0	(29,823)
Cash payments for other operating expenses.....	(340,152)	0	(340,152)
<b>Net cash provided by (used in) operating activities:.....</b>	<b>(781,714)</b>	<b>403,453</b>	<b>(378,261)</b>
<b>Cash flows from non-capital financing activities:</b>			
Net operating transfer.....	206,049	0	206,049
<b>Net cash used by non-capital financing activities.....</b>	<b>206,049</b>	<b>0</b>	<b>206,049</b>
<b>Cash flows from capital and related financing activities:</b>			
Net repayment of notes payable.....	(40,000)	0	(40,000)
Interest payments on long-term debt.....	(157,614)	0	(157,614)
Purchases of fixed assets.....	(23,383)	0	(23,383)
Principal payments on capital lease obligations.....	(250,284)	0	(250,284)
<b>Net cash used in capital and related financing activities.....</b>	<b>(471,281)</b>	<b>0</b>	<b>(471,281)</b>
<b>Cash flows from investing activities:</b>			
Interest on cash equivalents.....	0	31,283	31,283
<b>Net cash provided by investing activities.....</b>	<b>0</b>	<b>31,283</b>	<b>31,283</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>(1,046,946)</b>	<b>434,736</b>	<b>(612,210)</b>
Cash and cash equivalents at beginning of year.....	1,299,376	498,157	1,797,533
<b>Cash and cash equivalents at end of year.....</b>	<b>\$252,430</b>	<b>\$932,893</b>	<b>\$1,185,323</b>

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

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HURON COUNTY, OHIO  
 COMBINED STATEMENT OF CASH FLOWS - CONTINUED  
 ALL PROPRIETARY FUND TYPES  
 THE YEAR ENDED DECEMBER 31, 2000

	Landfill Enterprise	Internal Service	Total (Memorandum Only)
Reconciliation of operating income to net cash provided by operating activities:			
Operating income .....	(\$306,366)	\$230,692	(\$75,674)
Adjustments to reconcile operating income to net cash used by operating activities:			
Depreciation.....	198,200	0	198,200
Amortization of bond issuance costs.....	24,941	0	24,941
Non-operating accrued expenses.....	(2,217)	0	(2,217)
Changes in assets and liabilities:			
Increase in accounts receivable.....	188,187	(3,414)	184,773
Increase in supplies inventory.....	(2,187)	0	(2,187)
Increase (decrease) in accounts payable.....	(920,621)	176,175	(744,446)
Decrease in accrued wages and benefits.....	(20,451)	0	(20,451)
Decrease in unfunded closure/postclosure care costs.	58,800	0	58,800
Net cash provided (used) by operating activities.....	(\$781,714)	\$403,453	(\$378,261)

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

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2000

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NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

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

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

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

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

**Basis of Presentation:** The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, expenditures/expenses and cash

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2000

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

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

The County uses the following fund types and account groups:

Governmental Fund Types

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

Proprietary Fund Types

- \* Enterprise Funds: These funds are used to account for operations that provide services which are financed primarily by user charges or activities where

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2000

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periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes.

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

Fiduciary Fund Types

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

Account Groups

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the County are prepared in conformity with generally accepted accounting principles (GAAP) for local government units as prescribed in statements and interpretations issued by the GASB and other recognized authoritative sources.

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

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2000

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

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

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

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

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

The County's budgetary process accounts for certain transactions on a basis other than GAAP. The major difference between the budget basis and the GAAP basis are:

- 1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- 2) Expenditures are recorded when encumbered, or paid in cash (budget), as opposed to when susceptible to accrual (GAAP).

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The actual results of operations, compared to the final appropriation, which include amendments to the original appropriation, for each fund type by expenditure function and revenue source are presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (non-GAAP Budgetary Basis) - All Governmental Fund Types. The reserve for encumbrances is carried forward as part of the budgetary authority for the next year and is included in the revised budget amounts shown in the budget to actual comparisons.

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

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

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

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

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

The estimated useful lives are as follows:

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- \* Furniture, fixtures and equipment - 5 to 20 years

- \* Buildings, structures, improvements - 20 to 40 years

**Capitalization of Interest:** The County's policy is to capitalize interest on Proprietary Fund Type construction projects until substantial completion of the project. Capitalized interest is amortized on the straight-line basis over the estimated useful lives of such assets. For 2000, there were no open construction projects and interest capitalized.

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

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

The County's Department of Human Services (Welfare) distributes federal food stamps to entitled recipients within Huron County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of the stamps is not reflected in the accompanying financial statements as the only economic interest related to the stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$7,117 of federal food stamps at December 31, 2000.

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

The Internal Service funds record charges for services to all County funds, departments and other governmental units as operating revenue. Both Governmental and Proprie-



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tary funds record these payments to the Internal Service funds as operating expenditures/expenses.

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

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

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

**Self-Funded Insurance:** The County is self-funded for employee health care. The program was administered by Anthem Benefit Services for 2000, which provided for claims review and processing services. Payment of these benefits is accounted for in an internal service fund. The County records a liability for incurred but unreported claims at year-end.

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

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

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agement for a specific future use, which are not legally segregated. Undesignated fund balances are not reserved nor designated and are appropriated in future periods.

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

**Pooled Cash and Cash Investments:** Cash resources of a majority of individual funds are combined to form a pool of cash and investments, which is managed by the County Treasurer. During 2000, investments were limited to STAR Ohio, certificates of deposit, repurchase agreements and common trust funds. These investments are stated at fair value. Interest earned on investments is accrued as earned and distributed to the General, Prepayment of Interest, Motor Vehicle and Gas Tax, Huron County Health Trust, Huron County Early Intervention Collaborative and Huron County Revolving Loan funds utilizing a formula based on the average month end balance of cash and cash equivalents of all funds. Monies of all other funds of the County are held or invested in a group of bank accounts and investments. Collectively, these bank accounts and investments represent the pooled cash and cash equivalents account. The fair value of the position in the state treasury pool is the same as the value of the pool shares.

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

- 1) Obligations of, or backed by the faith of, the United States Government.
- 2) Obligations issued by any Federal agency.
- 3) Deposits in institutions eligible under Ohio law. All deposits are collateralized with eligible securities, as described by state statutes, which are pledged to a collateral pool for each individual financial institution, in amounts equal to at least 110% of the carrying value of all public deposits held by each institution.
- 4) Obligations of the State.
- 5) Repurchase agreements with institutions eligible under Ohio law not to exceed 30 days, where the institution agrees unconditionally to repurchase any of the securities listed in 1) or 2).

Amounts available for deposit or reinvestment are as follows:

Cash and Cash Equivalents (carrying amounts)	
Pooled Cash and deposits	\$18,180,633
Segregated Cash	707,297
Reconciling items (outstanding warrants)	<u>969,872</u>
Total available for deposit and investment (Bank balances of deposits/carrying amounts of investments)	\$19,857,802

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

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

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

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

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

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

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

Based on the above criteria, the County's deposits and investments at December 31, 2000 are classified as follows:

<u>Deposits</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Bank Balance</u>
FDIC insured Deposits	\$601,899	\$3,231,591	\$0	\$3,833,490
Certificates of Deposit	<u>10,670,795</u>	<u>0</u>	<u>0</u>	<u>10,670,795</u>
TOTAL DEPOSITS	<u>\$11,272,694</u>	<u>\$3,231,591</u>	<u>\$0</u>	<u>\$14,504,285</u>
	=====	=====	==	=====
			<u>Carrying</u>	<u>Fair</u>
	<u>Category 2</u>	<u>Category 3</u>	<u>Value</u>	<u>Value</u>
Investments:				
State Treasury	\$0	\$0	\$5,353,517	\$5,353,517
Pool				

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

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

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

NOTE D - GENERAL FIXED ASSETS AND PROPRIETARY FUND FIXED ASSETS

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

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY ASSET TYPE

General Fixed Asset Type	Balance Jan 1, 2000	Current Year Additions	Current Year Deletions	Balance Dec 31, 2000
Land	\$ 1,370,253	\$0	\$0	\$1,370,253
Buildings, structures improvements	28,527,999	1,024,651	0	\$29,552,650
Furniture, fixtures & equipment	<u>7,563,525</u>	<u>497,019</u>	<u>413,586</u>	<u>\$7,646,958</u>
Total General Fixed Assets	<u>\$37,461,777</u> =====	<u>\$1,521,670</u> =====	<u>\$413,586</u> =====	<u>\$38,569,861</u> =====

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

Land & land improvements	\$3,175,520
Building, structures and improvements	1,514,302
Furniture, fixtures and equipment	1,060,444
Accumulated depreciation	<u>(2,042,965)</u>
Net Fixed Assets	<u>\$3,707,301</u> =====

NOTE E - CONTRIBUTED CAPITAL

The balance of contributed capital in the Landfill Enterprise Fund was \$408,202 at December 31, 2000. There were no additions to contributed capital in 2000.

NOTE F - NOTES PAYABLE

All general obligation notes are backed by the full faith and credit of the County and mature within one year. At December 31, 2000, the County had a \$40,000 note out-

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standing in the Landfill Enterprise Fund, which bears interest at 4.6% and matures in 2001.

**NOTE G - LONG-TERM AND OTHER OBLIGATIONS**

Long-term debt and other obligations of the County at December 31, 2000 were as follows:

	<u>Balance Jan. 1, 2000</u>	<u>Additions (Deductions)</u>	<u>Balance Dec. 31, 2000</u>	
<b>BONDS</b>				
General Obligation Bonds – 1989 Landfill, 3.85%-5.6%, due Serially through 2009	2,359,785	(182,761)	\$2,177,024	
General Long-Term Obligation Account Group:				
General Obligation Bonds 1994 Human Services Building 4.55%-6.00%, Due serial through 2020	3,870,000	(95,000)	3,775,000	
General Obligation Bonds 1996 Jail Facility 4.00- 5.85% due serially Through 2016	<u>4,308,369</u>	<u>(175,000)</u>	<u>4,133,369</u>	
Subtotal General Long- Term Obligations	<u>8,178,369</u>	<u>(270,000)</u>	<u>7,908,369</u>	
<b>TOTAL BONDS</b>	<u>\$10,538,154</u>	<u>(452,761)</u>	<u>\$10,085,393</u>	
	=====	=====	=====	
	<u>Balance Jan 1, 2000</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec 31, 2000</u>
<b>GENERAL OBLIGATIONS</b>				
Accrued wages & bene- fits	\$1,117,329	\$0	\$93,630	\$1,023,699
Landfill closure and post- closure care costs	4,236,946	58,800	0	4,295,746
Obligations under capital leases:				
Enterprise Funds	230,827	0	45,284	185,543

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**Future Maturities of Long-Term Debt:** A summary of the County's future long-term debt funding requirements as of December 31, 2000 follows:

<u>Year of Funding</u>	<u>Bond Principal</u>	<u>Bond Interest</u>
2001	495,000	594,946
2002	520,000	570,784
2003	550,000	544,881
2004	575,000	516,909
2005	605,000	487,031
2006 and thereafter	<u>7,518,369</u>	<u>3,334,055</u>
TOTALS	\$10,263,369	\$6,048,606
	=====	=====

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

On September 1, 1996, the County issued \$2,700,000 in general obligation bonds with an interest rate of 4% to advance refund \$2,470,000 of outstanding general obligation bonds with an average interest rate of 6.3%. Net proceeds amounted to \$2,664,000 after paying for underwriting fees and insurance. The net proceeds were placed in an irrevocable escrow account, which including interest earned, will be used to pay the principal and interest on the refunded bonds. The proceeds are invested in U.S. Government securities. The amount of refunded bonds (due after the year 2000) are not included in the County's outstanding debt since the County has legally satisfied its obligation through the advance refunding.

The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$289,000. As a result of the adoption of GASB Statement No. 23, this difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations as a component of interest expense through the year 2008 using the straight line method of amortization. The County completed the advance refunding to reduce its total debt service payments. The Principal balance of the landfill bonds have been reduced by unamortized deferred amount on refunding of \$177,976.

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

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

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

The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2000, are as follows:

<u>Year</u>	<u>Enterprise Fund</u>
2001	92,204
2002	23,714
2003	<u>89,196</u>
Total minimum lease payments	205,114
Less: amount representing interest	<u>19,571</u>
Present value of future minimum lease payments	\$185,543 =====

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

At December 31, 2000, the total outstanding on these revenue bonds aggregated \$9.2 million.

**Closure and Postclosure Care Costs:** State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting landfill waste on December 31, 1998 prior to reaching full capacity, and closure and postclosure care costs will be paid after that date. The County received waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$4,295,746 reported as landfill closure and postclosure care liability represents the total amount of estimated closure and postclosure costs. These amounts are based on what it would cost to perform all closure and postclosure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

At December 31, 2000, the Landfill Enterprise Fund had a deficit retained earnings balance of (\$3,030,132) which was caused by closure and postclosure costs incurred by

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

NOTE H - PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS

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

The Ohio Revised Code provides authority for employees and employer contributions. PERS plan members, other than law enforcement, are required to contribute 8.5% of their annual covered salary, and the County is required to contribute at an actuarially determined rate. The current rate is 10.84% of annual payroll. Law enforcement employees contribute 9.0% of covered salary, and the current employer rate is 15.70% of covered payroll. The contribution requirements of plan members and the County are established and may be amended by state statute. In 2000, PERS reduced the employer's contribution rate for the third and fourth quarters to 8.13% for local employees and 14.7% for law enforcement employees. The County's contributions to PERS for the years ending December 31, 2000, 1999 and 1998 were \$2,464,454.89, \$2,447,572 and \$2,263,725 respectively, equal to the required contributions for the years. All contributions to PERS were made within the required due dates.

STRS contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. State statute provides authority for employee and employer contributions. STRS plan members are required to contribute 9.3% of their annual covered salary, and the County is required to contribute 14.00%. The contribution requirements of plan members and the County are established and may be amended by state statute. The County's contributions to STRS for the years ending December 31, 2000, 1999 and 1998 were \$64,538, \$73,020 and \$68,444 respectively, equal to the required contributions for the years. All contributions to STRS were made within the required due dates.



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

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS. PERS provides postretirement health care coverage to age and service retirees with ten (10) or more years qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is also available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. The number of benefit recipients eligible for postretirement benefits as of December 31, 2000 from PERS was . A portion of each employer's contribution is set aside for the funding of post-retirement health care. The County's 2000 employee health care contribution was \$98,578.

The Ohio Revised Code provides statutory authority for employer contributions. The employer contribution rate was rolled back for the year 2000. For local government employers, the rate was 10.84% of covered payroll and the rate for law enforcement employers was 15.7%, 4.3% was the portion that was used to fund health care for the year for regular and law enforcement employees.

The following assumptions and calculations were based on PERS's latest actuarial review performed as of December 31, 1999.

An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The differences between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25 percent of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1999 was 7.75%.

An annual increase of 4.75% annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from .54% to 5.1%. Health care costs were assumed to increase 4.75% annually.

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 401,339. The rates stated above are the actuarially determined contribution requirements for PERS. The portion of employer contributions

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used to fund postemployment benefits can be determined by multiplying actual employer contributions times .3967 for local government employers and .2739 for law enforcement employers.

The actuarial value of PERS's net assets available for OPEB at December 31, 1999 was \$10,805.5 million. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial method used, were \$12,473.6 million and \$1.668.1 million, respectively.

PERS enacted a temporary employer rate rollback for calendar year 2000. The decision to roll back rates was based on the December 31, 1998 actuarial study, which indicated that actuarial assets exceed actuarial liabilities. The temporary rate rollback was 20% for local government divisions and 6% for law enforcement divisions. PERS reallocated employer contributions from 4.2% to 4.3% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

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

The Ohio Revised Code provides statutory authority allowing the STRS board of trustees to provide health care coverage to all eligible employees. The Board has the discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. The retirement board allocates employer contributions to the Health Care Reserve Fund, which health care benefits are paid. The board allocated 8% of covered payroll to a health care reserve fund within the employer's trust fund. The balance in the Health Care Reserve Fund was \$3,419 billion on June 30, 2000. The 8% contribution for Huron County amounted to \$4,267. The number of participants eligible to receive health care benefits for STRS as a whole as of July 1, 2000 was 99,011. The STRS plan's net health care expenses for the year ended June 30, 2000, as a whole was \$283.1 million. The Health Care Reserve Fund allocation for the year ended June 30, 2001 and after will be 4.5% of covered payroll.

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

The STRS issues a stand-alone financial report that includes financial statements and required supplementary information. Interested parties may obtain a copy by writing to: 275 East Broad Street, Columbus, Ohio 43215 or by calling 614-227-4090.

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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 2000 were based, are as follows:

Real Property	\$792,578,540
Public Utility and tangible personal property	<u>148,484,580</u>
Total assessed property value	\$941,063,120
	=====

In 2000, real property taxes were levied on January 1, 2000 on the assessed values as of January 1, 1999, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2000. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property taxes were due on May 4, 2000 and October 5, 2000. Tangible property is assessed at 25% of true value (as defined). In 2000, 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 2000, if paid annually, payment was due by February 3, 2000. If paid semi-annually, the first payment (at least 1/2 of amount (billed) was due February 3, 2000 with the remainder due July 7, 2000.

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, 2000. 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 2000 operations. The receivable is therefore offset by a credit to deferred revenue.

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

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<u>Purpose</u>	<u>Voter Authorized Rate (a)</u>	<u>Rate Levied for Current Year Collection</u>		<u>Final Collection Year</u>
		<u>Agriculture/ Residential (b)</u>	<u>Other</u>	
General Fund	None			
Mental Health	.50	.122062	.266828	2005
MRDD Operating	.20	.048824	.106731	©
MRDD Operating	.40	.298644	.389782	2001
MRDD Operating	1.50	.871561	1.050159	©
MRDD Operating	.90	.675020	.879767	2001
Senior Citizens	.40	.399093	.399955	2005
Health Operating	.30	.262394	.289640	2006
Health Operating	.20	.174929	.193093	2006
Health Operating	.25	.177949	.222876	2004

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

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

(c) Continuous levy without expiration.

NOTE J - INTERGOVERNMENTAL REVENUE

A summary of the principal items of intergovernmental revenue follows:

	<u>Intergovernmental Revenue</u>
<u>General Fund</u>	
Local Government	\$1,012,554
State Grants	<u>284,881</u>
Total General Fund	\$1,297,435
	=====

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2000

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Special Revenue Funds

Mental Health	\$1,628,935
Mentally & Physically Challenged	1,128,554
Human Services	6,742,526
Child Support	944,790
Auto Tax	3,348,652
Felony Delinquent Care & Custody	222,493
Children's Services	1,668,279
Huron County Block Grant	318,360
Emergency Management	30,394
911	10,294
MRDD Residential	241,276
Other	<u>567,647</u>
Total Special Revenue Funds	\$16,852,200

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Debt Service Fund

Human Services Bond Retirement	\$349,838
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Capital Project Funds

Section Line Road 30 Overpass	\$508,000
New Voting Equipment	<u>35,000</u>
Total Capital Project Funds	\$543,000

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Expendable Trust Funds

Early Intervention Collaborative	\$2,044
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NOTE K - RECONCILIATION OF BUDGET BASIS FUND BALANCE TO GAAP BASIS FUND BALANCE

A reconciliation for all governmental funds at December 31, 2000 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	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Budget Basis (deficit)	607,950	(1,001,478)	0	(448,057)
Net adjustment for revenue accruals	49,863	181,979	0	0
Net adjustment for expenditure accruals	87,518	307,111	0	782,926
Net adjustment for encumbrances	<u>158,649</u>	<u>1,145,319</u>	<u>0</u>	<u>0</u>
GAAP Basis	903,980	632,931	0	334,869

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2000

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NOTE L - AMENDMENTS TO ORIGINAL APPROPRIATIONS BUDGET

Amendments beyond the object level must be approved by the Board of County Commissioners. In 2000, the original appropriation measure was increased by the Commissioners as follows: General Fund - \$251,607; Special Revenue Funds - \$124,930; Capital Projects - \$25,000; Enterprise Funds - \$15,892.

NOTE M - COMMITMENTS AND CONTINGENCIES

The County is a defendant in a number of claims and lawsuits, which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. Amounts paid by the County in 2000 for litigation settled were not material.

The County participates in a number of Federal and State assisted grant programs. The major programs are: Community Development Block Grant and Ohio Department of Human Services. These programs are subject to financial and compliance audits by grantors or representatives. At December 31, 2000, the audits of certain programs have not been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

NOTE N - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. 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.

Huron County, Ohio  
Notes to the Financial Statements  
December 31, 2000

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These coverage include comprehensive general liability, automobile liability, certain property insurance and public officials errors and omissions liability insurance.

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2000 was \$216,064.

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 \$200,686 reported in the fund at December 31, 2000 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. The County's liability for these claims is based upon an actuarial estimate by Anthem Benefit Services, the plan administrator. Changes in the fund's claim liability amount in 1998, 1999 and 2000 were:

<u>Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>End of Fiscal Year Liability</u>
1998	\$177,098	\$2,325,837	\$2,190,583	\$312,352
1999	312,352	1,350,015	1,637,856	24,511
2000	24,511	2,214,752	2,038,577	200,686

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

**HURON COUNTY, OHIO  
GENERAL FUND  
DECEMBER 31, 2000**

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



HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
General government-			
Legislative and executive			
Commissioners-			
Personal services.....	\$329,011	311,720	\$17,291
Materials and supplies.....	7,856	7,388	468
Charges and services.....	23,554	20,672	2,882
Capital purchases.....	11,561	10,665	896
Microfilm-			
Personal services.....	25,570	22,881	2,689
Materials and supplies.....	1,800	1,776	24
Charges and services.....	2,562	2,549	13
Data Processing			
Personal services.....	78,358	76,573	1,785
Materials and supplies.....	5,200	4,275	925
Charges and services.....	118,322	117,098	1,224
Capital purchases.....	34,563	34,467	96
Auditor-			
Personal services.....	266,945	260,007	6,938
Materials and supplies.....	9,660	9,171	489
Charges and services.....	18,800	18,266	534
Capital purchases.....	0	0	0
Treasurer-			
Personal services.....	146,166	141,466	4,700
Materials and supplies.....	17,000	16,961	39
Charges and services.....	8,550	7,029	1,521
Capital purchases.....	1,500	1,434	66
Prosecutor-			
Personal services.....	393,253	378,254	14,999
Materials and supplies.....	5,500	4,978	522
Charges and services.....	31,612	28,977	2,635
Capital purchases.....	2,000	1,465	535
Board of revision-			
Charges and services.....	1,000	909	91
Board of elections-			
Personal services.....	196,250	193,228	3,022
Materials and supplies.....	10,331	9,615	716
Charges and services.....	50,545	50,056	489
Capital purchases.....	46,865	46,865	0

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HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Building maintenance-			
Personal services.....	334,818	299,365	35,453
Materials and supplies.....	64,758	63,659	1,099
Charges and services.....	551,209	487,590	63,619
Capital purchases.....	5,160	4,706	454
Recorder-			
Personal services.....	104,403	99,963	4,440
Materials and supplies.....	3,000	2,952	48
Charges and services.....	7,430	7,332	98
Capital purchases.....	0	0	0
Mechanic-			
Personal services.....	20,308	15,965	4,343
Materials and supplies.....	24,500	24,186	314
Capital purchases.....	5,000	5,000	0
Insurance & taxes			
Charges and services.....	1,361,916	1,174,343	187,573
Bureau of inspection			
Charges and services.....	62,500	62,500	0
Planning Commission			
Charges and services.....	5,000	1,065	3,935
Real estate assessment			
Personal services.....	64,078	62,652	1,426
New Jail			
Charges and services.....	<u>585,603</u>	<u>43,384</u>	<u>542,219</u>
Total legislative and executive.....	5,044,017	4,133,407	910,610
Judicial			
Common pleas court-			
Personal services.....	327,001	305,564	21,437
Materials and supplies.....	6,500	4,956	1,544
Charges and services.....	64,320	49,323	14,997
Capital purchases.....	36,200	29,958	6,242
Jury commission-			
Personal services.....	1,055	995	60
Charges and services.....	200	88	112
Court of appeals			
Charges and services.....	385	0	385

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HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Juvenile court-			
Personal services.....	315,068	302,702	12,366
Materials and supplies.....	27,000	26,119	881
Charges and services.....	79,100	42,160	36,940
Capital purchases.....	13,000	6,528	6,472
Probate court-			
Personal services.....	92,977	86,391	6,586
Materials and supplies.....	8,500	7,725	775
Charges and services.....	5,900	1,993	3,907
Capital purchases.....	13,000	12,719	281
Clerk of courts-			
Personal services.....	222,895	216,724	6,171
Materials and supplies.....	22,898	22,481	417
Charges and services.....	9,615	9,193	422
Capital purchases.....	800	705	95
Public defender			
Personal services.....	185,501	181,296	4,205
Materials and supplies.....	2,046	2,046	0
Charges and services.....	36,765	31,856	4,909
Capital purchases.....	1,500	1,500	0
Education			
Charges and services.....	500	500	0
Municipal court-			
Charges and services.....	148,275	145,779	2,496
Miscellaneous			
Charges and services.....	<u>237,898</u>	<u>181,740</u>	<u>56,158</u>
Total judicial.....	1,858,899	1,671,041	187,858
Public safety			
Coroner-			
Personal services.....	30,821	29,117	1,704
Materials and supplies.....	300	105	195
Charges and services.....	17,500	13,765	3,735
Sheriff-			
Personal services.....	1,317,806	1,247,213	70,593
Materials and supplies.....	63,305	61,382	1,923
Charges and services.....	68,337	60,968	7,369
Capital purchases.....	38,782	37,009	1,773

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HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
	-----	-----	-----
<b>Disaster services-</b>			
Personal services.....	90,674	88,706	1,968
Materials and supplies.....	600	600	0
Charges and services.....	11,341	10,637	704
Capital purchases.....	762	761	1
<b>Adult probation-</b>			
Materials and supplies.....	1,845	1,845	0
Charges and services.....	1,300	1,063	237
Capital purchases.....	5,155	5,113	42
<b>Juvenile probation</b>			
Personal services.....	264,471	249,513	14,958
Charges and services.....	15,000	6,091	8,909
<b>Juvenile detention</b>			
Charges and services.....	160,000	122,888	37,112
<b>Jail Operations-</b>			
Personal services.....	1,390,386	1,281,388	108,998
Materials and supplies.....	385,088	376,999	8,089
Charges and services.....	281,968	187,937	94,031
Capital purchases.....	32,168	30,278	1,890
Total public safety.....	4,177,609	3,813,378	364,231
<b>Public works</b>			
Sanitation/Ditches			
Charges and services.....	2,000	0	2,000
Total public works.....	2,000	0	2,000
<b>Health</b>			
Health/Welfare			
Charges and services.....	11,000	11,000	0
Health Statistics			
Charges and services.....	78,809	78,797	12
Total health.....	89,809	89,797	12
<b>Human services</b>			
Childrens Service			
Charges and services.....	650,000	650,000	0
Public assistance			
Charges and services.....	194,774	194,774	0 - continued

HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Soldiers relief			
Personal services.....	152,990	136,330	16,660
Materials and supplies.....	15,000	3,797	11,203
Charges and services.....	189,651	54,993	134,658
Capital purchases.....	35,000	17,404	17,596
Veterans service			
Charges and services.....	18,000	9,663	8,337
Total human services.....	1,255,415	1,066,961	188,454
Miscellaneous			
Agriculture			
Charges and services.....	322,262	322,262	0
Humane Society			
Charges and services.....	5,000	5,000	0
Airport			
Charges and services.....	20,000	20,000	0
Contingent Liability			
Charges and services.....	0	0	0
Total miscellaneous.....	347,262	347,262	0
Capital Outlay			
Charges and services.....	717,700	648,705	68,995
Total expenditures.....	13,492,711	11,770,551	1,722,160
Other financing uses:			
Transfers - out.....	834,004	821,573	12,431
Total expenditures and other financing uses.....	\$14,326,715	\$12,592,124	\$1,734,591

**HURON COUNTY, OHIO  
SPECIAL REVENUE FUNDS  
DECEMBER 31, 2000**

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

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

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

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

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

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

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

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

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

**Huron County Block Grant** - To account for revenues received through Federal grants and County-matching funds made to various business and industries in the County for development or expansion.

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

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

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

**911** – To account for revenues received from the State of Ohio and local political subdivisions to operate the County's 911 Emergency Response System.

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

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

- \* D.A.R.E. (Drug Abuse & Resistance Education)
- \* Drug & Law Enforcement
- \* DUI Enforcement and Education
- \* Indigent Guardianship
- \* Dog & Kennel
- \* Sheriff Policing
- \* DRETAC - Prosecutor
- \* DRETAC - Treasurer
- \* Prepayment of Interest
- \* At-Risk Youth
- \* Community Corrections Grant
- \* Juvenile Crime Prevention
- \* Ohio Local Law Enforcement
- \* Probation Services
- \* Juvenile Accountability Incentive
- \* Real Estate Assessment
- \* Juvenile Court Security
- \* Common Pleas Court Security
- \* Recorders Equipment
- \* Juvenile Court Computerization
- \* Clerk of Courts Computerization
- \* Juvenile Indigent Drivers Alcohol Treatment
- \* Common Pleas Court Computerization
- \* Tuberculosis Levy (TB)

- \* Marriage License
- \* Ditch Maintenance
- \* Title I
- \* Recycle Ohio '00
- \* Federal Airport Master Plan
- \* Recycle Ohio '98
- \* Recycle Ohio '97
- \* Recycle Ohio '99
- \* VOCA
- \* Senior Services Center
- \* Comprehensive Housing
- \* Ohio Coordination Program
- \* Local Emergency Planning Commission
- \* EMA Hazmat (Revenue used for cleanup of hazardous spills)



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HURON COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 ALL SPECIAL REVENUE FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

	Mental Health	MRDD	Human Services	Child Support Enforcement	Motor Vehicle & Gas Tax	Title	Felony Delinquent Care
<b>Assets:</b>							
Pooled cash and investments.....	\$727,637	\$1,780,179	\$2,182,648	\$579,989	\$1,394,277	\$142,467	\$391,224
Receivables (net of allowances for uncollectibles)							
Taxes.....	331,085	1,987,291	0	0	0	0	0
Accounts.....	0	300	685	0	3,077	13,863	0
Special assessments receivable.....	0	0	0	0	0	0	0
Accrued interest.....	0	0	0	0	0	218	0
Revolving loans receivable.....	0	0	0	0	0	0	0
Due from other governments.....	40,785	117,714	0	47	237,617	0	0
Materials and supplies inventory.....	0	0	0	0	96,933	0	0
<b>Total assets.....</b>	<b>\$1,099,507</b>	<b>\$3,885,484</b>	<b>\$2,183,333</b>	<b>\$580,036</b>	<b>\$1,731,904</b>	<b>\$156,548</b>	<b>\$391,224</b>
<b>Liabilities:</b>							
Accounts payable.....	\$175,890	\$40,593	\$390,210	\$4,612	\$355,792	\$1,628	\$240
Accrued wages and benefits.....	5,729	100,688	151,446	26,333	85,118	7,025	7,287
Deferred revenue.....	331,085	1,987,291	0	0	0	0	0
<b>Total liabilities.....</b>	<b>512,704</b>	<b>2,128,572</b>	<b>541,656</b>	<b>30,945</b>	<b>440,910</b>	<b>8,653</b>	<b>7,527</b>
<b>Fund Balances:</b>							
<b>Reserved-</b>							
Reserved for encumbrances.....	424,116	270,331	73,379	5,974	280,751	0	0
Reserved for revolving loans receivable.....	0	0	0	0	0	0	0
Reserved for supplies inventory.....	0	0	0	0	96,933	0	0
<b>Unreserved-</b>							
Undesignated .....	162,687	1,486,581	1,568,298	543,117	913,310	147,895	383,697
<b>Total fund balances .....</b>	<b>586,803</b>	<b>1,756,912</b>	<b>1,641,677</b>	<b>549,091</b>	<b>1,290,994</b>	<b>147,895</b>	<b>383,697</b>
<b>Total liabilities and fund balances.....</b>	<b>\$1,099,507</b>	<b>\$3,885,484</b>	<b>\$2,183,333</b>	<b>\$580,036</b>	<b>\$1,731,904</b>	<b>\$156,548</b>	<b>\$391,224</b>

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Children's Services	Huron County Block Grant	Huron County Revolving Loan	Emergency Management	Muny Road	911	MRDD Residential	Other Special Revenue Funds	TOTAL
\$522,904	\$121,861	\$98,302	\$68,423	\$264,601	\$77,220	\$120,980	\$645,284	\$9,117,996
0	0	0	0	0	0	0	265,101	2,583,477
1,224	0	0	0	0	0	0	7,348	26,497
0	0	0	0	0	0	0	104,403	104,403
0	0	0	0	0	0	0	0	218
0	0	582,077	0	0	0	0	0	582,077
0	0	0	0	11,177	0	36,625	22,020	465,985
0	0	0	0	0	0	0	2,386	99,319
\$524,128	\$121,861	\$680,379	\$68,423	\$275,778	\$77,220	\$157,605	\$1,046,542	\$12,979,972
\$62,868	\$7,026	\$0	\$0	\$0	\$0	\$28,742	\$148,229	\$1,215,830
0	0	0	1,131	0	0	0	31,370	416,127
0	0	0	0	0	0	0	369,504	2,687,880
62,868	7,026	0	1,131	0	0	28,742	549,103	4,319,837
52,132	0	0	0	0	275	18,172	20,189	1,145,319
0	0	582,077	0	0	0	0	0	582,077
0	0	0	0	0	0	0	2,386	99,319
409,128	114,835	98,302	67,292	275,778	76,945	110,691	474,864	6,833,420
461,260	114,835	680,379	67,292	275,778	77,220	128,863	497,439	8,660,135
\$524,128	\$121,861	\$680,379	\$68,423	\$275,778	\$77,220	\$157,605	\$1,046,542	\$12,979,972

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 ALL SPECIAL REVENUE FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

	Mental Health	MRDD	Human Services	Child Support Enforcement	Motor Vehicle & Gas Tax	Title	Felony Delinquent Care
<b>Revenues:</b>							
Taxes.....	\$174,678	\$1,626,575	\$0	\$0	\$74,550	\$0	\$0
Charges for services.....	(562)	0	0	189,557	58,732	244,546	0
Special assessments.....	0	0	0	0	0	0	0
Fines and forfeitures.....	0	0	0	0	57,931	0	0
Intergovernmental revenue.....	1,628,935	1,128,554	6,742,526	944,790	3,348,652	0	222,493
Investment earnings.....	0	0	0	0	82,144	3,682	0
Miscellaneous revenue.....	34,431	106,461	557,818	43,696	594,079	4,080	0
<b>Total revenues.....</b>	<b>1,837,482</b>	<b>2,861,590</b>	<b>7,300,344</b>	<b>1,178,043</b>	<b>4,216,088</b>	<b>252,308</b>	<b>222,493</b>
<b>Expenditures:</b>							
<b>Current:</b>							
<b>General government-</b>							
Legislative and executive.....	0	0	0	0	0	179,738	0
Public safety.....	0	0	0	0	0	0	258,553
Public works.....	0	0	0	0	4,619,430	0	0
Health.....	1,909,498	2,684,759	0	0	0	0	0
Human services.....	0	0	6,600,210	1,020,445	0	0	0
Conservation & recreation.....	0	0	0	0	0	0	0
<b>Total expenditures.....</b>	<b>1,909,498</b>	<b>2,684,759</b>	<b>6,600,210</b>	<b>1,020,445</b>	<b>4,619,430</b>	<b>179,738</b>	<b>258,553</b>
<b>Other financing sources (uses):</b>							
Excess (deficiency) of revenues over (under) expenditures.....	(72,016)	176,831	700,134	157,598	(403,342)	72,570	(36,060)
Transfers in.....	0	0	0	0	0	0	2
Transfers (out).....	0	(52,521)	0	0	0	(106,513)	0
Other sources (uses).....	0	(7,000)	0	0	0	0	0
	0	(59,521)	0	0	0	(106,513)	2
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	(72,016)	117,310	700,134	157,598	(403,342)	(33,943)	(36,058)
Fund balance (deficits), January 1.....	658,819	1,639,602	941,543	391,493	1,694,336	181,838	419,755
Fund balance (deficits), December 31.....	\$586,803	\$1,756,912	\$1,641,677	\$549,091	\$1,290,994	\$147,895	\$383,697

-continued

Children's Services	Huron County Block Grant	Huron County Revolving Loan	Emergency Management	Muny Road	911	MRDD Residential	Other Special Revenue Funds	TOTAL
\$0	\$0	\$0	\$0	\$174,163	\$0	\$0	\$276,383	\$2,326,349
0	0	0	0	0	159,382	0	711,329	1,362,984
0	0	0	0	0	0	0	73,803	73,803
0	0	0	0	0	0	0	11,458	69,389
1,668,279	318,360	0	30,394	0	10,294	241,276	567,647	16,852,200
0	0	7,749	0	0	0	0	(9,023)	84,552
1,224	0	26,854	13,140	0	0	0	178,431	1,560,214
1,669,503	318,360	34,603	43,534	174,163	169,676	241,276	1,810,028	22,329,491
0	207,399	136,095	0	0	0	0	665,904	1,189,136
0	0	0	82,474	0	132,456	0	232,708	706,191
0	0	0	0	357,108	0	0	244,550	5,221,088
0	0	0	0	0	0	0	584,145	5,178,402
1,372,300	0	0	0	0	0	229,435	0	9,222,390
0	0	0	0	0	0	0	65,840	65,840
1,372,300	207,399	136,095	82,474	357,108	132,456	229,435	1,793,147	21,583,047
297,203	110,961	(101,492)	(38,940)	(182,945)	37,220	11,841	16,881	746,444
0	0	0	0	0	0	0	52,519	52,521
0	0	0	0	0	0	0	0	(159,034)
0	0	0	0	0	0	0	0	(7,000)
0	0	0	0	0	0	0	52,519	(113,513)
297,203	110,961	(101,492)	(38,940)	(182,945)	37,220	11,841	69,400	632,931
164,057	3,874	781,871	106,232	458,723	40,000	117,022	428,039	8,027,204
\$461,260	\$114,835	\$680,379	\$67,292	\$275,778	\$77,220	\$128,863	\$497,439	\$8,660,135

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes.....	\$178,500	\$174,678	(\$3,822)
Intergovernmental revenue.....	1,957,076	1,641,529	(315,547)
Miscellaneous revenue.....	40,500	34,525	(5,975)
<b>Total revenues.....</b>	<b>2,176,076</b>	<b>1,850,732</b>	<b>(325,344)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	180,025	141,466	38,559
Materials and supplies.....	5,500	3,065	2,435
Charges and services.....	2,371,699	2,191,886	179,813
Capital purchases.....	10,000	7,840	2,160
<b>Total expenditures.....</b>	<b>2,567,224</b>	<b>2,344,257</b>	<b>222,967</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(391,148)</b>	<b>(493,525)</b>	<b>(102,377)</b>
Fund balance, January 1.....	361,162	361,162	0
Prior year encumbrances appropriated...	430,000	430,000	0
<b>Fund balance, December 31.....</b>	<b>\$400,014</b>	<b>\$297,637</b>	<b>(\$102,377)</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous revenue.....	\$50,533	\$55,331	\$4,798
<b>Total revenues.....</b>	<b>50,533</b>	<b>55,331</b>	<b>4,798</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	48,518	45,110	3,408
Materials and supplies.....	13,270	7,881	5,389
Capital purchases.....	2,212	2,154	58
<b>Total expenditures.....</b>	<b>64,000</b>	<b>55,145</b>	<b>8,855</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(13,467)</b>	<b>186</b>	<b>13,653</b>
Fund balance, January 1.....	13,467	13,467	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$13,653</b>	<b>\$13,653</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenues:			
Fines and forfeitures.....	\$2,876	\$3,172	\$296
<hr/>			
Total revenues.....	2,876	3,172	296
<hr/>			
Expenditures:			
Current:			
Charges and services.....	5,000	2,212	2,788
<hr/>			
Total expenditures.....	5,000	2,212	2,788
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	(2,124)	960	3,084
<hr/>			
Fund balance, January 1.....	2,124	2,124	0
<hr/>			
Fund balance, December 31.....	\$0	\$3,084	\$3,084
<hr/> <hr/>			



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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and forfeitures.....	\$1,689	\$1,219	(\$470)
Total revenues.....	1,689	1,219	(470)
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	4,000	3,209	791
Total expenditures.....	4,000	3,209	791
Excess (Deficiency) of revenues over (under) expenditures.....	(2,311)	(1,990)	321
Fund balance, January 1.....	2,311	2,311	0
Fund balance, December 31.....	\$0	\$321	\$321

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenues:			
Charges for services.....	\$12,328	\$7,950	(\$4,378)
<hr/>			
Total revenues.....	12,328	7,950	(4,378)
<hr/>			
Expenditures:			
Current:			
Charges and services.....	40,000	5,934	34,066
<hr/>			
Total expenditures.....	40,000	5,934	34,066
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	(27,672)	2,016	29,688
<hr/>			
Fund balance, January 1.....	27,672	27,672	0
<hr/>			
Fund balance, December 31.....	\$0	\$29,688	\$29,688
<hr/> <hr/>			

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$101,700	\$130,402	\$28,702
Fines and forfeitures.....	4,000	7,002	3,002
Miscellaneous revenue.....	1,000	1,656	656
<b>Total revenues.....</b>	<b>106,700</b>	<b>139,060</b>	<b>32,360</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	98,230	87,780	10,450
Materials and supplies.....	14,000	10,602	3,398
Charges and services.....	16,900	8,232	8,668
Capital purchases.....	12,500	4,635	7,865
<b>Total expenditures.....</b>	<b>141,630</b>	<b>111,249</b>	<b>30,381</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(34,930)</b>	<b>27,811</b>	<b>62,741</b>
Fund balance, January 1.....	36,102	36,102	0
Prior year encumbrances appropriated.....	1,100	1,100	0
<b>Fund balance, December 31.....</b>	<b>\$2,272</b>	<b>\$65,013</b>	<b>\$62,741</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$19,745	\$13,921	(\$5,824)
<b>Total revenues.....</b>	<b>19,745</b>	<b>13,921</b>	<b>(5,824)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	43,000	0	43,000
<b>Total expenditures.....</b>	<b>43,000</b>	<b>0</b>	<b>43,000</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(23,255)</b>	<b>13,921</b>	<b>37,176</b>
Fund balance, January 1.....	23,255	23,255	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$37,176</b>	<b>\$37,176</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for Services.....	\$20,000	\$24,579	\$4,579
Miscellaneous revenue.....	0	0	0
<b>Total revenues.....</b>	<b>20,000</b>	<b>24,579</b>	<b>4,579</b>
Expenditures:			
Current:			
Personal services.....	17,285	10,488	6,797
Charges and services.....	2,000	0	2,000
<b>Total expenditures.....</b>	<b>19,285</b>	<b>10,488</b>	<b>8,797</b>
Excess (Deficiency) of revenues over (under) expenditures.....	715	14,091	13,376
Fund balance, January 1.....	11,249	11,249	0
<b>Fund balance, December 31.....</b>	<b>\$11,964</b>	<b>\$25,340</b>	<b>\$13,376</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services.....	\$20,000	\$24,577	\$4,577
Miscellaneous revenue.....	0	1,001	1,001
<b>Total revenues.....</b>	<b>20,000</b>	<b>25,578</b>	<b>5,578</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	29,750	18,434	11,316
Materials and supplies.....	2,000	145	1,855
Charges and services.....	13,500	1,820	11,680
Capital purchases.....	6,211	3,353	2,858
<b>Total expenditures.....</b>	<b>51,461</b>	<b>23,752</b>	<b>27,709</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(31,461)</b>	<b>1,826</b>	<b>33,287</b>
Fund balance, January 1.....	31,461	31,461	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$33,287</b>	<b>\$33,287</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenues:			
Investment revenue.....	\$1,000	\$1,405	\$405
<hr/>			
Total revenues.....	1,000	1,405	405
<hr/>			
Expenditures:			
Current:			
Materials and supplies.....	5,960	160	5,800
<hr/>			
Total expenditures.....	5,960	160	5,800
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	(4,960)	1,245	6,205
<hr/>			
Fund balance, January 1.....	4,960	4,960	0
<hr/>			
Fund balance, December 31.....	\$0	\$6,205	\$6,205
<hr/> <hr/>			

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes.....	\$1,600,000	\$1,626,575	\$26,575
Intergovernmental revenue.....	920,000	1,010,840	90,840
Miscellaneous revenue.....	25,000	40,989	15,989
<b>Total revenues.....</b>	<b>2,545,000</b>	<b>2,678,404</b>	<b>133,404</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	2,104,381	2,005,128	99,253
Materials and supplies.....	79,500	78,506	994
Charges and services.....	573,638	555,401	18,237
Capital purchases.....	390,000	355,122	34,878
<b>Total expenditures.....</b>	<b>3,147,519</b>	<b>2,994,157</b>	<b>153,362</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(602,519)</b>	<b>(315,753)</b>	<b>286,766</b>
<b>Other financing sources (uses):</b>			
Transfers in.....	5,000	0	(5,000)
<b>Total other financing sources (uses)</b>	<b>5,000</b>	<b>0</b>	<b>(5,000)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....</b>	<b>(597,519)</b>	<b>(315,753)</b>	<b>281,766</b>
Fund balance, January 1.....	1,586,820	1,586,820	0
Prior year encumbrances appropriated.....	205,059	205,059	0
<b>Fund balance, December 31.....</b>	<b>\$1,194,360</b>	<b>\$1,476,126</b>	<b>\$281,766</b>



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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	1,719	129	1,590
Total expenditures.....	1,719	129	1,590
Excess (Deficiency) of revenues over (under) expenditures.....	(1,719)	(129)	1,590
Fund balance, January 1.....	1,719	1,719	0
Fund balance, December 31.....	\$0	\$1,590	\$1,590

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$130,412	\$130,412	\$0
Miscellaneous revenue.....	1,636	1,635	(1)
<b>Total revenues.....</b>	<b>132,048</b>	<b>132,047</b>	<b>(1)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	56,018	54,535	1,483
Materials and supplies.....	900	581	319
Charges and services.....	75,130	74,176	954
<b>Total expenditures.....</b>	<b>132,048</b>	<b>129,292</b>	<b>2,756</b>
Excess (Deficiency) of revenues over (under) expenditures.....	0	2,755	2,755
Fund balance, January 1.....	9,405	9,405	0
<b>Fund balance, December 31.....</b>	<b>\$9,405</b>	<b>\$12,160</b>	<b>\$2,755</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$49,529	\$22,837	(\$26,692)
<b>Total revenues.....</b>	<b>49,529</b>	<b>22,837</b>	<b>(26,692)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	52,671	29,145	23,526
<b>Total expenditures.....</b>	<b>52,671</b>	<b>29,145</b>	<b>23,526</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(3,142)	(6,308)	(3,166)
Fund balance, January 1.....	15,171	15,171	0
Fund balance, December 31.....	\$12,029	\$8,863	(\$3,166)

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$2,818	\$2,641	(\$177)
Investment revenue.....	87	0	(87)
<b>Total revenues.....</b>	<b>2,905</b>	<b>2,641</b>	<b>(264)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	3,018	2,476	542
<b>Total expenditures.....</b>	<b>3,018</b>	<b>2,476</b>	<b>542</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(113)	165	278
Fund balance, January 1.....	113	113	0
Fund balance, December 31.....	\$0	\$278	\$278

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$7,411,086	\$6,742,526	(\$668,560)
Miscellaneous revenue.....	542,774	557,133	14,359
<b>Total revenues.....</b>	<b>7,953,860</b>	<b>7,299,659</b>	<b>(654,201)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	3,334,000	2,870,073	463,927
Materials and supplies.....	115,667	98,852	16,815
Charges and services.....	5,451,883	3,724,502	1,727,381
Capital purchases.....	357,000	90,974	266,026
<b>Total expenditures.....</b>	<b>9,258,550</b>	<b>6,784,401</b>	<b>2,474,149</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(1,304,690)</b>	<b>515,258</b>	<b>1,819,948</b>
Fund balance, January 1.....	1,107,123	1,107,123	0
Prior year encumbrances appropriated.....	197,567	197,567	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$1,819,948</b>	<b>\$1,819,948</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$16,269	\$189,557	\$173,288
Intergovernmental revenue.....	947,731	944,743	(2,988)
Miscellaneous revenue.....	16,000	43,696	27,696
<b>Total revenues.....</b>	<b>980,000</b>	<b>1,177,996</b>	<b>197,996</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	764,000	643,497	120,503
Materials and supplies.....	25,100	666	24,434
Charges and services.....	613,010	401,524	211,486
Capital purchases.....	15,000	0	15,000
<b>Total expenditures.....</b>	<b>1,417,110</b>	<b>1,045,687</b>	<b>371,423</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(437,110)</b>	<b>132,309</b>	<b>569,419</b>
Fund balance, January 1.....	420,910	420,910	0
Prior year encumbrances appropriated.....	16,200	16,200	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$569,419</b>	<b>\$569,419</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous revenue.....	\$8,400	\$2,589	(\$5,811)
<b>Total revenues.....</b>	<b>8,400</b>	<b>2,589</b>	<b>(5,811)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Materials and supplies.....	2,628	735	1,893
Charges and services.....	1,500	0	1,500
Capital purchases.....	2,100	359	1,741
<b>Total expenditures.....</b>	<b>6,228</b>	<b>1,094</b>	<b>5,134</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>2,172</b>	<b>1,495</b>	<b>(677)</b>
Fund balance, January 1.....	3,828	3,828	0
<b>Fund balance, December 31.....</b>	<b>\$6,000</b>	<b>\$5,323</b>	<b>(\$677)</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenues:			
Intergovernmental revenue.....	\$17,242	\$17,000	(\$242)
<hr/>			
Total revenues.....	17,242	17,000	(242)
<hr/>			
Expenditures:			
Current:			
Materials and supplies.....	17,000	10,743	6,257
Charges and services.....	500	0	500
<hr/>			
Total expenditures.....	17,500	10,743	6,757
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	(258)	6,257	6,515
<hr/>			
Fund balance, January 1.....	258	258	0
<hr/>			
Fund balance, December 31.....	\$0	\$6,515	\$6,515
<hr/> <hr/>			



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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$380,000	\$387,640	\$7,640
Miscellaneous revenue.....	73,000	51,192	(21,808)
<b>Total revenues.....</b>	<b>453,000</b>	<b>438,832</b>	<b>(14,168)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	281,100	268,059	13,041
Materials and supplies.....	4,600	3,945	655
Charges and services.....	198,250	176,076	22,174
Capital purchases.....	3,000	2,258	742
<b>Total expenditures.....</b>	<b>486,950</b>	<b>450,338</b>	<b>36,612</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(33,950)</b>	<b>(11,506)</b>	<b>22,444</b>
Fund balance, January 1.....	33,950	33,950	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$22,444</b>	<b>\$22,444</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$25,000	\$0	(\$25,000)
<b>Total revenues.....</b>	<b>25,000</b>	<b>0</b>	<b>(25,000)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital purchases.....	25,000	0	25,000
<b>Total expenditures.....</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>
Excess (Deficiency) of revenues over (under) expenditures.....	0	0	0
Fund balance, January 1.....	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$5,125	\$0	(\$5,125)
<b>Total revenues.....</b>	<b>5,125</b>	<b>0</b>	<b>(5,125)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital purchases.....	17,660	12,535	5,125
<b>Total expenditures.....</b>	<b>17,660</b>	<b>12,535</b>	<b>5,125</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(12,535)	(12,535)	0
Fund balance, January 1.....	1,485	1,485	0
Prior year encumbrances appropriated.....	11,050	11,050	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes.....	\$150,000	\$152,138	\$2,138
Charges for services.....	800,000	58,732	(741,268)
Licenses and permits.....	1,000	0	(1,000)
Fines and forfeitures.....	50,000	55,176	5,176
Intergovernmental revenue.....	3,250,000	3,232,204	(17,796)
Investment earnings.....	60,000	82,144	22,144
Miscellaneous revenue.....	155,000	594,079	439,079
<b>Total revenues.....</b>	<b>4,466,000</b>	<b>4,174,473</b>	<b>(291,527)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	1,778,000	1,689,263	88,737
Materials and supplies.....	701,459	613,473	87,986
Charges and services.....	2,576,298	2,394,495	181,803
Capital purchases.....	220,546	213,575	6,971
<b>Total expenditures.....</b>	<b>5,276,303</b>	<b>4,910,806</b>	<b>365,497</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(810,303)</b>	<b>(736,333)</b>	<b>73,970</b>
Fund balance, January 1.....	1,334,276	1,334,276	0
Prior year encumbrances appropriated.....	199,025	199,025	0
<b>Fund balance, December 31.....</b>	<b>\$722,998</b>	<b>\$796,968</b>	<b>\$73,970</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$50,000	\$51,215	\$1,215
<b>Total revenues.....</b>	<b>50,000</b>	<b>51,215</b>	<b>1,215</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital purchases.....	87,655	55,604	32,051
<b>Total expenditures.....</b>	<b>87,655</b>	<b>55,604</b>	<b>32,051</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(37,655)</b>	<b>(4,389)</b>	<b>33,266</b>
Fund balance, January 1.....	41,414	41,414	0
Prior year encumbrances appropriated.....	12,655	12,655	0
<b>Fund balance, December 31.....</b>	<b>\$16,414</b>	<b>\$49,680</b>	<b>\$33,266</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$213,000	\$230,683	\$17,683
Investment earnings.....	3,000	3,464	464
Miscellaneous revenue.....	0	4,080	4,080
<b>Total revenues.....</b>	<b>216,000</b>	<b>238,227</b>	<b>22,227</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	159,800	133,690	26,110
Materials and supplies.....	5,500	5,446	54
Charges and services.....	36,492	35,129	1,363
Capital purchases.....	5,000	4,682	318
<b>Total expenditures.....</b>	<b>206,792</b>	<b>178,947</b>	<b>27,845</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>9,208</b>	<b>59,280</b>	<b>50,072</b>
<b>Other financing sources (uses):</b>			
Transfers out.....	(115,614)	(106,513)	9,101
<b>Total other financing sources (uses)</b>	<b>(115,614)</b>	<b>(106,513)</b>	<b>9,101</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....</b>	<b>(106,406)</b>	<b>(47,233)</b>	<b>59,173</b>
Fund balance, January 1.....	189,700	189,700	0
<b>Fund balance, December 31.....</b>	<b>\$83,294</b>	<b>\$142,467</b>	<b>\$59,173</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$35,926	\$33,739	(\$2,187)
Total revenues.....	35,926	33,739	(2,187)
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	60,000	34,093	25,907
Total expenditures.....	60,000	34,093	25,907
Excess (Deficiency) of revenues over (under) expenditures.....	(24,074)	(354)	23,720
Fund balance, January 1.....	24,074	24,074	0
Fund balance, December 31.....	\$0	\$23,720	\$23,720

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$13,000	\$15,470	\$2,470
<b>Total revenues.....</b>	<b>13,000</b>	<b>15,470</b>	<b>2,470</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	19,106	8,418	10,688
<b>Total expenditures.....</b>	<b>19,106</b>	<b>8,418</b>	<b>10,688</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(6,106)	7,052	13,158
Fund balance, January 1.....	6,106	6,106	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$13,158</b>	<b>\$13,158</b>



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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$900	\$175	(\$725)
Total revenues.....	900	175	(725)
Current:			
Charges and services.....	1,800	0	1,800
Total expenditures.....	1,800	0	1,800
Excess (Deficiency) of revenues over (under) expenditures.....	(900)	175	1,075
Fund balance, January 1.....	900	900	0
Fund balance, December 31.....	\$0	\$1,075	\$1,075

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenues:			
Intergovernmental revenue.....	\$249,756	\$222,493	(\$27,263)
<hr/>			
Total revenues.....	249,756	222,493	(27,263)
<hr/>			
Current:			
Personal services.....	269,600	128,784	140,816
Charges and services.....	198,000	129,729	68,271
<hr/>			
Total expenditures.....	467,600	258,513	209,087
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	(217,844)	(36,020)	181,824
<hr/>			
Fund balance, January 1.....	427,244	427,244	0
<hr/>			
Fund balance, December 31.....	\$209,400	\$391,224	\$181,824
<hr/> <hr/>			

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$2,160	\$2,379	\$219
<b>Total revenues.....</b>	<b>2,160</b>	<b>2,379</b>	<b>219</b>
<b>Expenditures:</b>			
Charges and services.....	3,101	1,596	1,505
<b>Total expenditures.....</b>	<b>3,101</b>	<b>1,596</b>	<b>1,505</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(941)	783	1,724
Fund balance, January 1.....	2,462	2,462	0
Prior year encumbrances appropriated.....	601	601	0
<b>Fund balance, December 31.....</b>	<b>\$2,122</b>	<b>\$3,846</b>	<b>\$1,724</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	30,293	606	29,687
Total expenditures.....	30,293	606	29,687
Excess (Deficiency) of revenues over (under) expenditures.....	(30,293)	(606)	29,687
Fund balance, January 1.....	1,293	1,293	0
Prior year encumbrances appropriated.....	29,000	29,000	0
Fund balance, December 31.....	\$0	\$29,687	\$29,687

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$1,656,779	\$1,670,672	\$13,893
<b>Total revenues.....</b>	<b>1,656,779</b>	<b>1,670,672</b>	<b>13,893</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	2,051,777	1,657,766	394,011
<b>Total expenditures.....</b>	<b>2,051,777</b>	<b>1,657,766</b>	<b>394,011</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(394,998)</b>	<b>12,906</b>	<b>407,904</b>
Fund balance, January 1.....	274,998	274,998	0
Prior year encumbrances appropriated.....	120,000	120,000	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$407,904</b>	<b>\$407,904</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services.....	\$19,000	\$19,244	\$244
Total revenues.....	19,000	19,244	244
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	30,191	20,124	10,067
Total expenditures.....	30,191	20,124	10,067
Excess (Deficiency) of revenues over (under) expenditures.....	(11,191)	(880)	10,311
Fund balance, January 1.....	11,191	11,191	0
Fund balance, December 31.....	\$0	\$10,311	\$10,311

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Special assessments.....	\$74,794	\$73,803	(\$991)
Miscellaneous revenue.....	2,000	1,956	(44)
<b>Total revenues.....</b>	<b>76,794</b>	<b>75,759</b>	<b>(1,035)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	46,550	40,018	6,532
Materials and supplies.....	4,500	4,283	217
Charges and services.....	38,950	13,454	25,496
<b>Total expenditures.....</b>	<b>90,000</b>	<b>57,755</b>	<b>32,245</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(13,206)</b>	<b>18,004</b>	<b>31,210</b>
Fund balance, January 1.....	28,710	28,710	0
<b>Fund balance, December 31.....</b>	<b>\$15,504</b>	<b>\$46,714</b>	<b>\$31,210</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$22,000	\$21,088	(\$912)
Total revenues.....	22,000	21,088	(912)
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	22,700	15,759	6,941
Charges and services.....	1,300	698	602
Total expenditures.....	24,000	16,457	7,543
Excess (Deficiency) of revenues over (under) expenditures.....	(2,000)	4,631	6,631
<b>Other financing sources (uses):</b>			
Transfers in.....	10,000	0	(10,000)
Transfers out.....	(8,000)	0	8,000
Total other financing sources (uses)	2,000	0	(2,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	0	4,631	4,631
Fund balance, January 1.....	11,229	11,229	0
Fund balance, December 31.....	\$11,229	\$15,860	\$4,631



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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$325,400	\$318,360	(\$7,040)
<b>Total revenues.....</b>	<b>325,400</b>	<b>318,360</b>	<b>(7,040)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	329,000	201,999	127,001
<b>Total expenditures.....</b>	<b>329,000</b>	<b>201,999</b>	<b>127,001</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(3,600)</b>	<b>116,361</b>	<b>119,961</b>
 Fund balance, January 1.....	 3,874	 3,874	 0
<b>Fund balance, December 31.....</b>	<b>\$274</b>	<b>\$120,235</b>	<b>\$119,961</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Investment revenue.....	\$0	\$4,518	\$4,518
Miscellaneous revenue.....	126,048	119,693	(6,355)
<b>Total revenues.....</b>	<b>126,048</b>	<b>124,211</b>	<b>(1,837)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	139,000	136,095	2,905
<b>Total expenditures.....</b>	<b>139,000</b>	<b>136,095</b>	<b>2,905</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(12,952)	(11,884)	1,068
Fund balance, January 1.....	110,186	110,186	0
Fund balance, December 31.....	\$97,234	\$98,302	\$1,068

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$62,400	\$45,280	(\$17,120)
Total revenues.....	62,400	45,280	(17,120)
Expenditures:			
Current:			
Charges and services.....	62,400	62,400	0
Total expenditures.....	62,400	62,400	0
Excess (Deficiency) of revenues over (under) expenditures.....	0	(17,120)	(17,120)
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	(\$17,120)	(\$17,120)

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	\$124	\$0	\$124
Total expenditures.....	124	0	124
Excess (Deficiency) of revenues over (under) expenditures.....	(124)	0	124
Fund balance, January 1.....	124	124	0
Fund balance, December 31.....	\$0	\$124	\$124

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$25,000	\$30,563	\$5,563
Miscellaneous revenue.....	10,375	13,140	2,765
<b>Total revenues.....</b>	<b>35,375</b>	<b>43,703</b>	<b>8,328</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	35,185	18,756	16,429
Charges and services.....	82,645	63,793	18,852
<b>Total expenditures.....</b>	<b>117,830</b>	<b>82,549</b>	<b>35,281</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(82,455)	(38,846)	43,609
Fund balance, January 1.....	106,999	106,999	0
Prior year encumbrances appropriated.....	270	270	0
<b>Fund balance, December 31.....</b>	<b>\$24,814</b>	<b>\$68,423</b>	<b>\$43,609</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 1998 SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	4,418	4,418	0
Total expenditures.....	4,418	4,418	0
Excess (Deficiency) of revenues over (under) expenditures.....	(4,418)	(4,418)	0
Fund balance, January 1.....	4,418	4,418	0
Fund balance, December 31.....	\$0	\$0	\$0

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 1997 SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Charges and services.....	7,220	4,500	2,720
Total expenditures.....	7,220	4,500	2,720
Excess (Deficiency) of revenues over (under) expenditures.....	(7,220)	(4,500)	2,720
Fund balance, January 1.....	7,220	7,220	0
Fund balance, December 31.....	\$0	\$2,720	\$2,720

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes.....	\$170,000	\$174,665	\$4,665
<b>Total revenues.....</b>	<b>170,000</b>	<b>174,665</b>	<b>4,665</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	617,044	357,108	259,936
<b>Total expenditures.....</b>	<b>617,044</b>	<b>357,108</b>	<b>259,936</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(447,044)	(182,443)	264,601
Fund balance, January 1.....	447,044	447,044	0
Fund balance, December 31.....	\$0	\$264,601	\$264,601



HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 1999 SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenues:			
Intergovernmental revenue.....	\$16,051	\$16,751	\$700
<hr/>			
Total revenues.....	16,051	16,751	700
<hr/>			
Expenditures:			
Current:			
Charges and services.....	18,450	14,142	4,308
<hr/>			
Total expenditures.....	18,450	14,142	4,308
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	(2,399)	2,609	5,008
<hr/>			
Fund balance, January 1.....	2,399	2,399	0
<hr/>			
Fund balance, December 31.....	\$0	\$5,008	\$5,008
<hr/> <hr/>			

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$66,435	\$70,007	\$3,572
Miscellaneous revenue.....	21,508	21,499	(9)
<b>Total revenues.....</b>	<b>87,943</b>	<b>91,506</b>	<b>3,563</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	84,501	71,543	12,958
Materials and supplies.....	5,570	3,907	1,663
Charges and services.....	8,877	7,106	1,771
<b>Total expenditures.....</b>	<b>98,948</b>	<b>82,556</b>	<b>16,392</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(11,005)	8,950	19,955
Fund balance, January 1.....	11,005	11,005	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$19,955</b>	<b>\$19,955</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$10,000	\$10,294	\$294
Charges for Services.....	126,315	159,382	33,067
<b>Total revenues.....</b>	<b>136,315</b>	<b>169,676</b>	<b>33,361</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	14,070	0	14,070
Charges and services.....	133,105	123,161	9,944
Capital outlay.....	25,000	9,570	15,430
<b>Total expenditures.....</b>	<b>172,175</b>	<b>132,731</b>	<b>39,444</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(35,860)	36,945	72,805
Fund balance, January 1.....	40,000	40,000	0
<b>Fund balance, December 31.....</b>	<b>\$4,140</b>	<b>\$76,945</b>	<b>\$72,805</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$230,000	\$204,651	(\$25,349)
<b>Total revenues.....</b>	<b>230,000</b>	<b>204,651</b>	<b>(25,349)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	285,000	244,977	40,023
<b>Total expenditures.....</b>	<b>285,000</b>	<b>244,977</b>	<b>40,023</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(55,000)	(40,326)	14,674
Fund balance, January 1.....	106,306	106,306	0
Prior year encumbrances appropriated.....	25,000	25,000	0
<b>Fund balance, December 31.....</b>	<b>\$76,306</b>	<b>\$90,980</b>	<b>\$14,674</b>

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes.....	\$286,000	\$276,383	(\$9,617)
Intergovernmental revenue.....	24,000	30,359	6,359
<b>Total revenues.....</b>	<b>310,000</b>	<b>306,742</b>	<b>(3,258)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	310,000	306,742	3,258
<b>Total expenditures.....</b>	<b>310,000</b>	<b>306,742</b>	<b>3,258</b>
Excess (Deficiency) of revenues over (under) expenditures.....	0	0	0
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$0	\$0

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous revenue.....	\$10,000	\$37,346	\$27,346
Total revenues.....	10,000	37,346	27,346
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	0	0	0
Charges and services.....	20,000	20,000	0
Total expenditures.....	20,000	20,000	0
Excess (Deficiency) of revenues over (under) expenditures.....	(10,000)	17,346	27,346
Fund balance, January 1.....	50,079	50,079	0
Fund balance, December 31.....	\$40,079	\$67,425	\$27,346

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue.....	\$143,764	\$154,872	\$11,108
Total revenues.....	143,764	154,872	11,108
Expenditures:			
Current:			
Charges and services.....	143,764	143,764	0
Total expenditures.....	143,764	143,764	0
Excess (Deficiency) of revenues over (under) expenditures.....	0	11,108	11,108
Fund balance, January 1.....	0	0	0
Fund balance, December 31.....	\$0	\$11,108	\$11,108

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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$14,000	\$22,068	\$8,068
Miscellaneous revenue.....	2,000	205	(1,795)
<b>Total revenues.....</b>	<b>16,000</b>	<b>22,273</b>	<b>6,273</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Charges and services.....	25,242	14,249	10,993
<b>Total expenditures.....</b>	<b>25,242</b>	<b>14,249</b>	<b>10,993</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(9,242)</b>	<b>8,024</b>	<b>17,266</b>
Fund balance, January 1.....	24,444	24,444	0
Prior year encumbrances appropriated.....	242	242	0
<b>Fund balance, December 31.....</b>	<b>\$15,444</b>	<b>\$32,710</b>	<b>\$17,266</b>



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

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$15,608	\$14,601	(\$1,007)
Miscellaneous revenue.....	2,000	2,989	989
<b>Total revenues.....</b>	<b>17,608</b>	<b>17,590</b>	<b>(18)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Materials and supplies.....	8,000	6,317	1,683
Capital outlay.....	12,000	10,842	1,158
<b>Total expenditures.....</b>	<b>20,000</b>	<b>17,159</b>	<b>2,841</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(2,392)</b>	<b>431</b>	<b>2,823</b>
Fund balance, January 1.....	36,839	36,839	0
<b>Fund balance, December 31.....</b>	<b>\$34,447</b>	<b>\$37,270</b>	<b>\$2,823</b>

**HURON COUNTY, OHIO  
DEBT SERVICE FUND  
DECEMBER 31, 2000**

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

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

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

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES  
 ALL DEBT SERVICE FUNDS  
 YEAR ENDED DECEMBER 31, 2000

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

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES  
 ALL DEBT SERVICE FUNDS  
 YEAR ENDED DECEMBER 31, 2000

	Human Services Bond Retirement	Jail Bond Retirement	Total
<b>Revenues:</b>			
Intergovernmental revenue.....	\$349,838	\$0	\$349,838
<b>Total revenue.....</b>	<b>349,838</b>	<b>0</b>	<b>349,838</b>
<b>Expenditures:</b>			
Principal retirement.....	95,000	175,000	270,000
Interest and fiscal charges.....	254,838	230,525	485,363
<b>Total expenditures.....</b>	<b>349,838</b>	<b>405,525</b>	<b>755,363</b>
Excess (deficiency) of revenues over (under) expenditures.....	0	(405,525)	(405,525)
<b>Other financing (uses):</b>			
Operating transfers in.....	0	405,525	405,525
<b>Total other sources.....</b>	<b>0</b>	<b>405,525</b>	<b>405,525</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	0	0	0
Fund balance, January 1.....	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS)  
 HUMAN SERVICES BOND RETIREMENT  
 DEBT SERVICE FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$349,838	\$349,838	\$0
<b>Total revenue.....</b>	<b>349,838</b>	<b>349,838</b>	<b>0</b>
<b>Expenditures:</b>			
<b>Debt service:</b>			
Principal retirement.....	95,000	95,000	0
Interest and fiscal charges.....	254,838	254,838	0
<b>Total expenditures.....</b>	<b>349,838</b>	<b>349,838</b>	<b>0</b>
Excess (Deficiency) of revenues over (under) expenditures.....	0	0	0
Fund balance, January 1.....	0	0	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS)  
 JAIL BOND RETIREMENT  
 DEBT SERVICE FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Expenditures:			
Debt service:			
Principal retirement.....	175,000	175,000	0
Interest and fiscal charges.....	230,525	230,525	0
<hr/>			
Total expenditures.....	405,525	405,525	0
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	(405,525)	(405,525)	0
<hr/>			
Other financing sources (uses).....			
Transfers in.....	405,525	405,525	0
<hr/>			
Total other financing sources (uses)	405,525	405,525	0
<hr/>			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	0	0	0
<hr/>			
Fund balance, January 1.....	0	0	0
<hr/>			
Fund balance, December 31.....	\$0	\$0	\$0
<hr/> <hr/>			

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 (NON-GAAP BUDGETARY BASIS)  
 ALL DEBT SERVICE FUNDS  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenues:			
Intergovernmental revenue.....	349,838	349,838	0
Total revenue.....	349,838	349,838	0
<hr/>			
Expenditures:			
Debt service:			
Principal retirement.....	270,000	270,000	0
Interest and fiscal charges.....	485,363	485,363	0
Total expenditures.....	755,363	755,363	0
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	(405,525)	(405,525)	0
<hr/>			
Other financing sources (uses).....			
Transfers in.....	405,525	405,525	0
Total other financing sources (uses)	405,525	405,525	0
<hr/>			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	0	0	0
<hr/>			
Fund balance, January 1.....	0	0	0
<hr/>			
Fund balance, December 31.....	\$0	\$0	\$0
<hr/> <hr/>			

**HURON COUNTY, OHIO  
CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2000**

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

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

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

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

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

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



HURON COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 ALL CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 2000

	Section Line 30 Overpass	MRDD Construction	Permanent Improvement	Jail Construction	New Voting Equipment	Total
<b>Assets:</b>						
Pooled cash and investments.....	\$926,054	\$79,754	\$240,013	\$702	\$23,480	\$1,270,003
<b>Total assets.....</b>	<b>\$926,054</b>	<b>\$79,754</b>	<b>\$240,013</b>	<b>\$702</b>	<b>\$23,480</b>	<b>\$1,270,003</b>
<b>Liabilities:</b>						
Accounts payable.....	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total liabilities.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
<b>Fund Balances:</b>						
Unreserved-						
Undesignated .....	926,054	79,754	240,013	702	23,480	\$1,270,003
<b>Total fund balance .....</b>	<b>926,054</b>	<b>79,754</b>	<b>240,013</b>	<b>702</b>	<b>23,480</b>	<b>\$1,270,003</b>
<b>Total liabilities and fund balances.....</b>	<b>\$926,054</b>	<b>\$79,754</b>	<b>\$240,013</b>	<b>\$702</b>	<b>\$23,480</b>	<b>\$1,270,003</b>

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES  
 ALL CAPITAL PROJECTS FUNDS  
 YEAR ENDED DECEMBER 31, 2000

	Section Line 30 Overpass	MRDD Construction	Permanent Improvement	Jail Construction	New Voting Equipment	Total
<b>Revenues:</b>						
Charges for services.....	750,000	0	\$10,126	\$0	\$0	\$760,126
Intergovernmental revenue.....	508,000	0	0	0	35,000	\$543,000
Miscellaneous revenue.....	1,560	0	0	0	0	\$1,560
<b>Total revenue.....</b>	<b>1,259,560</b>	<b>0</b>	<b>10,126</b>	<b>0</b>	<b>35,000</b>	<b>\$1,304,686</b>
<b>Expenditures:</b>						
Capital outlay.....	1,009,711	66,361	92,225	0	11,520	\$1,179,817
<b>Total expenditures.....</b>	<b>1,009,711</b>	<b>66,361</b>	<b>92,225</b>	<b>0</b>	<b>11,520</b>	<b>\$1,179,817</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>249,849</b>	<b>(66,361)</b>	<b>(82,099)</b>	<b>0</b>	<b>23,480</b>	<b>\$124,869</b>
Operating transfers in.....	0	0	210,000	0	0	\$210,000
Operating transfers (out).....	0	0	0	0	0	\$0
<b>Total other sources.....</b>	<b>0</b>	<b>0</b>	<b>210,000</b>	<b>0</b>	<b>0</b>	<b>\$210,000</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....</b>	<b>249,849</b>	<b>(66,361)</b>	<b>127,901</b>	<b>0</b>	<b>23,480</b>	<b>\$334,869</b>
Fund balance, January 1.....	676,205	146,115	112,112	702	0	\$935,134
<b>Fund balance, December 31.....</b>	<b>\$926,054</b>	<b>\$79,754</b>	<b>\$240,013</b>	<b>\$702</b>	<b>\$23,480</b>	<b>\$1,270,003</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 SECTION LINE 30 OVERPASS  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenue:			
Charges for services.....	\$975,000	\$750,000	(\$225,000)
Intergovernmental revenue.....	0	508,000	508,000
Miscellaneous revenue.....	0	1,559	1,559
<hr/>			
Total revenue.....	975,000	1,259,559	284,559
Expenditures:			
Capital outlay.....	1,327,281	1,235,787	91,494
<hr/>			
Total expenditures.....	1,327,281	1,235,787	91,494
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	(352,281)	23,772	376,053
Fund balance, January 1.....	900,407	900,407	0
Prior year encumbrances appropriated.....	1,875	1,875	0
<hr/>			
Fund balance, December 31.....	\$550,001	\$926,054	\$376,053
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HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MRDD CONSTRUCTION  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenue:			
Intergovernmental revenue.....	\$25,000	\$0	(\$25,000)
<hr/>			
Total revenue.....	25,000	0	(25,000)
<hr/>			
Expenditures:			
Capital outlay.....	160,000	123,210	36,790
<hr/>			
Total expenditures.....	160,000	123,210	36,790
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	(135,000)	(123,210)	11,790
<hr/>			
Fund balance, January 1.....	92,964	92,964	0
Prior year encumbrances appropriated...	110,000	110,000	0
<hr/>			
Fund balance, December 31.....	\$67,964	\$79,754	\$11,790
<hr/> <hr/>			

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 PERMANENT IMPROVEMENT  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenue:			
Charges for services.....	\$10,000	\$10,126	\$126
Total revenue.....	10,000	10,126	126
Expenditures:			
Capital outlay.....	687,112	592,225	94,887
Total expenditures.....	687,112	592,225	94,887
Excess (Deficiency) of revenues over (under) expenditures.....	(677,112)	(582,099)	95,013
Other financing sources:			
Transfers in.....	65,000	210,000	145,000
Total other financing sources.....	65,000	210,000	145,000
Excess of revenues and other financ- ing sources over expenditures and other uses.....	(612,112)	(372,099)	240,013
Fund balance, January 1.....	612,112	612,112	0
Fund balance, December 31.....	\$0	\$240,013	\$240,013

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 JAIL CONSTRUCTION  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2000

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

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 NEW VOTING EQUIPMENT  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenue:			
Intergovernmental revenue.....	\$25,000	\$35,000	\$10,000
<hr/>			
Total revenue.....	25,000	35,000	10,000
<hr/>			
Expenditures:			
Capital outlay.....	25,000	11,520	13,480
<hr/>			
Total expenditures.....	25,000	11,520	13,480
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	0	23,480	23,480
<hr/>			
Fund balance, January 1.....	0	0	0
<hr/>			
Fund balance, December 31.....	\$0	\$23,480	\$23,480
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HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 ALL CAPITAL PROJECT FUNDS  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue:</b>			
Charges for services.....	\$985,000	\$760,126	(\$224,874)
Intergovernmental revenue.....	50,000	543,000	493,000
Miscellaneous revenue.....	0	1,559	1,559
	1,035,000	1,304,685	269,685
<b>Expenditures:</b>			
Capital outlay.....	2,200,095	1,962,742	237,353
Total expenditures.....	2,200,095	1,962,742	237,353
Excess (Deficiency) of revenues over (under) expenditures.....	(1,165,095)	(658,057)	507,038
<b>Other financing sources:</b>			
Transfers in.....	65,000	210,000	145,000
Total other financing sources.....	65,000	210,000	145,000
Excess of revenues and other financ- ing sources over expenditures and other uses.....	(1,100,095)	(448,057)	652,038
Fund balance, January 1.....	1,606,185	1,606,185	0
Prior year encumbrances appropriated...	111,875	111,875	0
Fund balance, December 31.....	\$617,965	\$1,270,003	\$652,038



**HURON COUNTY, OHIO  
LANDFILL ENTERPRISE FUND  
DECEMBER 31, 2000**

**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 REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
ALL LANDFILL ENTERPRISE FUNDS  
YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$1,946,134	\$2,027,730	\$81,596
Intergovernmental revenue.....	207,170	0	(207,170)
Miscellaneous revenue.....	641,603	664,953	23,350
<b>Total revenues.....</b>	<b>2,794,907</b>	<b>2,692,683</b>	<b>(102,224)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal services.....	349,324	336,409	12,915
Contractual Services.....	2,274,827	2,263,694	11,133
Material & Supplies.....	36,545	33,403	3,142
Miscellaneous Purchases.....	418,809	350,452	68,357
<b>Debt service:</b>			
Principal retirement.....	285,157	285,000	157
Interest and fiscal charges.....	134,890	134,890	0
<b>Total expenditures.....</b>	<b>3,499,552</b>	<b>3,403,848</b>	<b>95,704</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(704,645)</b>	<b>(711,165)</b>	<b>(6,520)</b>
<b>Other financing sources (uses):</b>			
Proceeds of notes.....	40,000	40,000	0
Operating transfers in.....	379,998	379,998	0
Operating transfers (out).....	(244,306)	(173,949)	70,357
<b>Total other financing sources (uses)</b>	<b>175,692</b>	<b>246,049</b>	<b>70,357</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....</b>	<b>(528,953)</b>	<b>(465,116)</b>	<b>63,837</b>
Fund balance, January 1.....	1,261,288	1,261,288	0
Prior year encumbrances appropriated.....	16,750	16,750	0
<b>Fund balance, December 31.....</b>	<b>\$749,085</b>	<b>\$812,922</b>	<b>\$63,837</b>

**HURON COUNTY, OHIO  
INTERNAL SERVICE FUNDS  
DECEMBER 31, 2000**

**INTERNAL SERVICE FUNDS** - Internal Service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis. The following are the Internal Service funds, which Huron County operates:

**Liability Insurance Retention** - To account for claims and administration of liability insurance for County departments. The departments are billed based on the cost of prior insurance policies.

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

HURON COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 ALL INTERNAL SERVICE FUNDS  
 DECEMBER 31, 2000

	Liability Insurance Retention	Health Insurance	Total
<b>Assets:</b>			
Pooled cash and investments.....	\$0	\$932,893	\$932,893
Accounts receivable.....	0	5,342	5,342
Total assets.....	\$0	\$938,235	\$938,235
<b>Liabilities:</b>			
Accounts payable - medical claims	\$0	\$200,686	\$200,686
Total liabilities.....	0	200,686	200,686
<b>Fund equity:</b>			
Retained earnings:			
Unreserved.....	0	737,549	737,549
Total Fund equity.....	0	737,549	737,549
Total liabilities and Fund equity.....	\$0	\$938,235	\$938,235

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN RETAINED EARNINGS  
 ALL INTERNAL SERVICE FUNDS  
 YEAR ENDED DECEMBER 31, 2000

	Liability Insurance Retention	Health Insurance	Total
Operating revenues:			
Charges for services.....	\$0	\$2,266,070	\$2,266,070
Other operating revenue.....	0	3,414	3,414
<b>Total operating revenues.....</b>	<b>0</b>	<b>2,269,484</b>	<b>2,269,484</b>
Operating expenses:			
Contractual services.....	0	2,038,577	2,038,577
Other operating expenses.....	215	0	215
<b>Total operating expenses.....</b>	<b>215</b>	<b>2,038,577</b>	<b>2,038,792</b>
<b>Operating income (loss).....</b>	<b>(215)</b>	<b>230,907</b>	<b>230,692</b>
Nonoperating revenues (expenses):			
Interest revenue.....	0	31,283	31,283
<b>Total nonoperating revenues (expenses).....</b>	<b>0</b>	<b>31,283</b>	<b>31,283</b>
<b>Net income.....</b>	<b>(215)</b>	<b>262,190</b>	<b>261,975</b>
<b>Retained earnings at January 1.....</b>	<b>215</b>	<b>475,359</b>	<b>475,574</b>
<b>Retained earnings at December 31</b>	<b>\$0</b>	<b>\$737,549</b>	<b>\$737,549</b>

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CASH FLOWS  
 ALL INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED DECMEBER 31, 2000

	Liability Insurance Retention	Health Insurance	Total
Cash flows from operating activities:			
Cash received from charges for services.....	\$0	\$2,266,070	\$2,266,070
Cash payments for contractual services.....	(215)	(1,862,402)	(1,862,617)
Net cash provided by (used in) operating activities.....	(215)	403,668	403,453
Cash flows from investing activities:			
Interest on cash equivalents.....	0	31,283	31,283
Net increase (decrease) in cash and cash equivalents..	(215)	434,951	434,736
Cash and cash equivalents at beginning of year.....	215	497,942	498,157
Cash and cash equivalents at end of year.....	\$0	\$932,893	\$932,893

(continued)

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CASH FLOWS - CONTINUED  
 ALL INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Liability Insurance	Health	Total
<hr style="border-top: 1px dashed black;"/>			
Reconciliation of operating income to net cash used in operating activities:			
Operating income (loss).....	(\$215)	\$230,907	\$230,692
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Changes in assets and liabilities:			
Increase in accounts receivable.....	0	(3,414)	(3,414)
Increase in accounts payable.....	0	176,175	176,175
<hr style="border-top: 1px dashed black;"/>			
Net cash provided by (used in) operating activities.....	(\$215)	\$403,668	\$403,453
<hr style="border-top: 3px double black;"/>			

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 LIABILITY INSURANCE INTERNAL SERVICE FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
Miscellaneous Purchases.....	215	215	0
Total expenditures.....	215	215	0
Excess (Deficiency) of revenues over (under) expenditures.....	(215)	(215)	0
Fund balance, January 1.....	215	215	0
Fund balance, December 31.....	\$0	\$0	\$0



HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HEALTH INSURANCE INTERNAL SERVICE FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$2,165,458	\$2,266,070	\$100,612
Investment earnings.....	12,000	31,283	19,283
<b>Total revenues.....</b>	<b>2,177,458</b>	<b>2,297,353</b>	<b>119,895</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Contractual services.....	2,325,400	1,862,402	462,998
<b>Total expenditures.....</b>	<b>2,325,400</b>	<b>1,862,402</b>	<b>462,998</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(147,942)	434,951	582,893
Fund balance, January 1.....	497,942	497,942	0
<b>Fund balance, December 31.....</b>	<b>\$350,000</b>	<b>\$932,893</b>	<b>\$582,893</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 ALL INTERNAL SERVICE FUNDS  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services.....	\$2,165,458	\$2,266,070	\$100,612
Investment earnings.....	12,000	31,283	19,283
<b>Total revenues.....</b>	<b>2,177,458</b>	<b>2,297,353</b>	<b>119,895</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Miscellaneous Purchases.....	215	215	0
Contractual Services.....	2,325,400	1,862,402	462,998
<b>Total expenditures.....</b>	<b>2,325,615</b>	<b>1,862,617</b>	<b>462,998</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(148,157)</b>	<b>434,736</b>	<b>582,893</b>
<b>Fund balance, January 1.....</b>	<b>498,157</b>	<b>498,157</b>	<b>0</b>
<b>Fund balance, December 31.....</b>	<b>\$350,000</b>	<b>\$932,893</b>	<b>\$582,893</b>

**HURON COUNTY, OHIO  
FIDUCIARY FUNDS  
DECEMBER 31, 2000**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Bid Bond Holding** – To account for deposits received and repaid for contractors' bids on county construction projects.

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

**Taxing District** – To account for monies held in escrow from estate tax payments until estate returns are filed to determine the political subdivision the funds belong to.

HURON COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 ALL FIDUCIARY FUND TYPES  
 DECEMBER 31, 2000

Expendable Trust Funds

	Early Interv. Coll.	MRDD Trust	Harter Trust	Children's Trust	Commissary Rotary Trust	Canine Trust	Unclaimed Money	Total Agency Funds	Total
<b>Assets:</b>									
Pooled cash and investments.....	\$5,766	\$24,594	\$3,500	\$1,431	\$89,028	\$3,030	24,279	\$2,503,926	\$2,655,554
Segregated Cash.....	0	0	0	0	0	0	0	707,297	707,297
Taxes receivable.....	0	0	0	0	0	0	0	39,316,313	39,316,313
Accounts receivable.....	0	450	0	0	1,233	1,000	0	4,148,587	4,151,270
<b>Total assets.....</b>	<b>\$5,766</b>	<b>\$25,044</b>	<b>\$3,500</b>	<b>\$1,431</b>	<b>\$90,261</b>	<b>\$4,030</b>	<b>\$24,279</b>	<b>\$46,676,123</b>	<b>\$46,830,434</b>
<b>Liabilities:</b>									
Accounts payable.....	\$1,495	\$0	\$108	\$0	\$200	\$0	\$0	\$0	\$1,803
Due to other governments.....	0	0	0	0	0	0	0	39,316,313	39,316,313
Unapportioned monies.....	0	0	0	0	0	0	0	1,928,063	1,928,063
Amounts due to others.....	0	0	0	0	0	0	0	5,297,703	5,297,703
Payroll withholding.....	0	0	0	0	0	0	0	134,044	134,044
<b>Total liabilities.....</b>	<b>1,495</b>	<b>0</b>	<b>108</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>46,676,123</b>	<b>46,677,926</b>
<b>Fund Balances:</b>									
Reserved for encumbrances.....	0	1,000	0	0	0	0	0	0	1,000
Unreserved- Undesignated.....	4,271	24,044	3,392	1,431	90,061	4,030	24,279	0	151,508
<b>Total fund balances.....</b>	<b>4,271</b>	<b>25,044</b>	<b>3,392</b>	<b>1,431</b>	<b>90,061</b>	<b>4,030</b>	<b>24,279</b>	<b>0</b>	<b>152,508</b>
<b>Total liabilities and fund balances....</b>	<b>\$5,766</b>	<b>\$25,044</b>	<b>\$3,500</b>	<b>\$1,431</b>	<b>\$90,261</b>	<b>\$4,030</b>	<b>\$24,279</b>	<b>\$46,676,123</b>	<b>\$46,830,434</b>

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 ALL EXPENDABLE TRUST FUNDS  
 YEAR ENDED DECEMBER 31, 2000

	Early Interv. Coll.	MRDD Trust	Harter Trust	Children's Trust	Commissary Rotary Trust	Canine Trust	Unclaimed Money	Total
<b>Revenues:</b>								
Intergovernmental revenue.....	\$2,044	\$0	\$0	\$0	\$0	\$0	\$0	\$2,044
Investment income.....	247	0	0	0	0	0	0	247
Miscellaneous revenue.....	17,926	14,936	1,801	419	30,172	1,000	7,644	73,898
	20,217	14,936	1,801	419	30,172	1,000	7,644	76,189
<b>Expenditures:</b>								
<b>Current:</b>								
Human services.....	18,862	11,797	1,499	0	0	0	0	32,158
Miscellaneous.....	0	0	0	0	23,236	0	106,366	129,602
Total expenditures.....	18,862	11,797	1,499	0	23,236	0	106,366	161,760
Excess (deficiency) of revenues over (under) expenditures.....	1,355	3,139	302	419	6,936	1,000	(98,722)	(85,571)
Fund balance, January 1.....	2,916	21,905	3,090	1,012	83,125	3,030	123,001	238,079
Fund balance, December 31.....	\$4,271	\$25,044	\$3,392	\$1,431	\$90,061	\$4,030	\$24,279	\$152,508



HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 EARLY INTERVENTION COLLABORATIVE  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$2,000	\$2,044	\$44
Investment earnings.....	50	247	197
Miscellaneous revenue.....	17,000	17,926	926
<b>Total revenues.....</b>	<b>\$19,050</b>	<b>\$20,217</b>	<b>\$1,167</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Miscellaneous.....	\$21,517	\$18,654	2,863
<b>Total expenditures.....</b>	<b>21,517</b>	<b>18,654</b>	<b>2,863</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(2,467)</b>	<b>1,563</b>	<b>4,030</b>
Fund balance, January 1.....	4,186	4,186	0
Prior year encumbrances appropriated...	17	17	0
<b>Fund balance, December 31.....</b>	<b>\$1,736</b>	<b>\$5,766</b>	<b>\$4,030</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MRDD TRUST  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<hr/>			
Revenues:			
Miscellaneous revenue.....	\$10,000	\$14,486	\$4,486
<hr/>			
Total revenues.....	10,000	14,486	4,486
<hr/>			
Expenditures:			
Current:			
Miscellaneous.....	15,500	13,187	2,313
<hr/>			
Total expenditures.....	15,500	13,187	2,313
<hr/>			
Excess (Deficiency) of revenues over (under) expenditures.....	(5,500)	1,299	6,799
<hr/>			
Fund balance, January 1.....	21,795	21,795	0
Prior year encumbrances appropriated...	500	500	0
<hr/>			
Fund balance, December 31.....	\$16,795	\$23,594	\$6,799
<hr/> <hr/>			

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HARTER TRUST  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Miscellaneous revenue.....	\$3,001	\$1,801	(\$1,200)
Total revenues.....	3,001	1,801	(1,200)
Expenditures:			
Current:			
Miscellaneous.....	6,158	1,458	4,700
Total expenditures.....	6,158	1,458	4,700
Excess (Deficiency) of revenues over (under) expenditures.....	(3,157)	343	3,500
Fund balance, January 1.....	3,090	3,090	0
Prior year encumbrances appropriated...	67	67	0
Fund balance, December 31.....	\$0	\$3,500	\$3,500

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CHILDREN'S TRUST  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous revenue.....	\$320	\$419	\$99
<b>Total revenues.....</b>	<b>320</b>	<b>419</b>	<b>99</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Materials and supplies.....	100	0	100
Miscellaneous.....	1,232	0	1,232
<b>Total expenditures.....</b>	<b>1,332</b>	<b>0</b>	<b>1,332</b>
<b>Excess (Deficiency) of revenues over (under) expenditures.....</b>	<b>(1,012)</b>	<b>419</b>	<b>1,431</b>
Fund balance, January 1.....	1,012	1,012	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$1,431</b>	<b>\$1,431</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COMMISSARY ROTARY TRUST  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous revenue.....	\$27,889	\$30,816	\$2,927
<b>Total revenues.....</b>	<b>27,889</b>	<b>30,816</b>	<b>2,927</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Miscellaneous.....	110,400	24,299	86,101
<b>Total expenditures.....</b>	<b>110,400</b>	<b>24,299</b>	<b>86,101</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(82,511)	6,517	89,028
Fund balance, January 1.....	82,111	82,111	0
Prior year encumbrances appropriated...	400	400	0
<b>Fund balance, December 31.....</b>	<b>\$0</b>	<b>\$89,028</b>	<b>\$89,028</b>

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CANINE TRUST  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous revenue.....	\$1,371	\$1,000	(\$371)
<b>Total revenues.....</b>	<b>1,371</b>	<b>1,000</b>	<b>(371)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Miscellaneous.....	3,400	0	3,400
<b>Total expenditures.....</b>	<b>3,400</b>	<b>0</b>	<b>3,400</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(2,029)	1,000	3,029
Fund balance, January 1.....	2,030	2,030	0
Fund balance, December 31.....	\$1	\$3,030	\$3,029

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGEARY BASIS)  
 UNCLAIMED MONEY  
 EXPENDABLE TRUST FUND  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous revenue.....	\$2,000	\$7,644	\$5,644
<b>Total revenues.....</b>	<b>2,000</b>	<b>7,644</b>	<b>5,644</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Miscellaneous.....	125,001	106,366	18,635
<b>Total expenditures.....</b>	<b>125,001</b>	<b>106,366</b>	<b>18,635</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(123,001)	(98,722)	24,279
Fund balance, January 1.....	123,001	123,001	0
Fund balance, December 31.....	\$0	\$24,279	\$24,279

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET & ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 ALL EXPENDABLE TRUST FUNDS  
 YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenue.....	\$2,000	\$2,044	\$44
Investment revenue.....	50	247	197
Miscellaneous revenue.....	61,581	74,092	12,511
<b>Total revenues.....</b>	<b>63,631</b>	<b>76,383</b>	<b>12,752</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Materials and supplies.....	100	0	100
Miscellaneous.....	283,208	163,964	119,244
<b>Total expenditures.....</b>	<b>283,308</b>	<b>163,964</b>	<b>119,344</b>
Excess (Deficiency) of revenues over (under) expenditures.....	(219,677)	(87,581)	132,096
Fund balance, January 1.....	237,225	237,225	0
Prior year encumbrances appropriated...	984	984	0
<b>Fund balance, December 31.....</b>	<b>\$18,532</b>	<b>\$150,628</b>	<b>\$132,096</b>



HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

	Beginning Balance January 1, 2000	Additions	Deductions	Ending Balance December 31, 2000
<b>UNDIVIDED TAXES:</b>				
<b>REAL ESTATE TAX</b>				
<b>Assets:</b>				
Taxes receivable.....	\$26,149,835	\$29,361,286	\$26,149,835	\$29,361,286
Pooled cash and cash equivalents...	860,443	25,045,838	25,083,146	823,135
	\$27,010,278	\$54,407,124	\$51,232,981	\$30,184,421
<b>Liabilities:</b>				
Due to other governments.....	\$26,149,835	\$29,361,286	\$26,149,835	\$29,361,286
Unapportioned monies.....	860,443	25,045,838	25,083,146	823,135
	\$27,010,278	\$54,407,124	\$51,232,981	\$30,184,421
<b>TANGIBLE PROPERTY TAX</b>				
<b>Assets:</b>				
Taxes receivable.....	\$8,704,784	\$9,329,415	\$8,704,784	\$9,329,415
Pooled cash and cash equivalents...	48,136	9,221,170	9,185,087	84,219
	\$8,752,920	\$18,550,585	\$17,889,871	\$9,413,634
<b>Liabilities:</b>				
Due to other governments.....	\$8,704,784	\$9,329,415	\$8,704,784	\$9,329,415
Unapportioned monies.....	48,136	9,221,170	9,185,087	84,219
	\$8,752,920	\$18,550,585	\$17,889,871	\$9,413,634
<b>TOWNSHIP GASOLINE TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$947,161	\$947,161	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$947,161	\$947,161	\$0
<b>ESTATE TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$491,945	\$1,767,603	\$1,701,185	\$558,363
<b>Liabilities:</b>				
Unapportioned monies.....	\$491,945	\$1,767,603	\$1,701,185	\$558,363

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

	Beginning Balance January 1, 2000	Additions	Deductions	Ending Balance December 31, 2000
<b>MOBILE HOME TAX</b>				
<b>Assets:</b>				
Taxes receivable.....	\$654,463	\$625,612	\$654,463	\$625,612
Pooled cash and cash equivalents...	70,998	420,496	437,696	53,798
	\$725,461	\$1,046,108	\$1,092,159	\$679,410
<b>Liabilities:</b>				
Due to other governments.....	\$654,463	\$625,612	\$654,463	\$625,612
Unapportioned monies.....	70,998	420,496	437,696	53,798
	\$725,461	\$1,046,108	\$1,092,159	\$679,410
<b>MOTOR VEHICLE LICENSE TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$369,498	\$369,498	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$369,498	\$369,498	\$0
<b>CIGARETTE TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$3,511	\$3,511	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$3,511	\$3,511	\$0
<b>LOCAL GOVERNMENT TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$230,855	\$2,827,976	\$2,741,577	\$317,254
<b>Liabilities:</b>				
Unapportioned monies.....	\$230,855	\$2,827,976	\$2,741,577	\$317,254
<b>REVENUE ASSISTANCE TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$78,863	\$532,243	\$542,435	\$68,671
<b>Liabilities:</b>				
Unapportioned monies.....	\$78,863	\$532,243	\$542,435	\$68,671

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

	Beginning Balance January 1, 2000	Additions	Deductions	Ending Balance December 31, 2000
<b>CLERK OF COURTS</b>				
Assets:				
Segregated Cash.....	\$164,931	\$7,648,115	\$7,589,984	\$223,062
Liabilities:				
Amounts due to others.....	\$164,931	\$7,648,115	\$7,589,984	\$223,062
<b>JUVENILE COURT</b>				
Assets:				
Segregated Cash.....	\$651	\$107,918	\$107,465	\$1,104
Liabilities:				
Amounts due to others.....	\$651	\$107,918	\$107,465	\$1,104
<b>PROBATE COURT</b>				
Assets:				
Segregated Cash.....	\$27,823	\$92,205	\$93,013	\$27,015
Liabilities:				
Amounts due to others.....	\$27,823	\$92,205	\$93,013	\$27,015
<b>SHERIFF - GENERAL</b>				
Assets:				
Segregated Cash.....	\$40,938	\$889,948	\$927,736	\$3,150
Liabilities:				
Amounts due to others.....	\$40,938	\$889,948	\$927,736	\$3,150
<b>SHERIFF - COMMISSARY</b>				
Assets:				
Segregated Cash.....	\$4,829	\$71,623	\$71,970	\$4,482
Liabilities:				
Amounts due to others.....	\$4,829	\$71,623	\$71,970	\$4,482

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

	Beginning Balance January 1, 2000	Additions	Deductions	Ending Balance December 31, 2000
<b>CHILD SUPPORT ENFORCEMENT</b>				
Assets:				
Accounts receivable.....	\$6,402,314	\$4,148,587	\$6,402,314	\$4,148,587
Segregated Cash.....	533,728	7,322,399	7,420,673	435,454
	\$6,936,042	\$11,470,986	\$13,822,987	\$4,584,041
Liabilities:				
Amounts due to others.....	\$6,936,042	\$11,470,986	\$13,822,987	\$4,584,041
<b>HEALTH DEPARTMENT</b>				
Assets:				
Pooled cash and investments.....	\$256,442	\$2,064,705	\$1,967,735	\$353,412
Liabilities:				
Amounts due to others.....	\$256,442	\$2,064,705	\$1,967,735	\$353,412
<b>SOIL &amp; WATER FUND</b>				
Assets:				
Pooled Cash & Cash Equivalents.....	\$35,039	\$291,278	\$284,117	\$42,200
Liabilities:				
Amounts due to others.....	\$35,039	\$291,278	\$284,117	\$42,200
<b>LAW LIBRARY</b>				
Assets:				
Pooled cash and cash equivalents...	\$0	\$121,638	\$112,045	\$9,593
Liabilities:				
Unapportioned monies.....	\$0	\$121,638	\$112,045	\$9,593
<b>ESCROW ACCOUNT</b>				
Assets:				
Pooled Cash & Cash Equivalents.....	\$59,941	\$18,849	\$41,867	\$36,923
Liabilities:				
Amounts due to others.....	\$59,941	\$18,849	\$41,867	\$36,923

-CONTINUED

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

	Beginning Balance January 1, 2000	Additions	Deductions	Ending Balance December 31, 2000
<b>STATE OF OHIO</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$574,569	\$574,569	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$574,569	\$574,569	\$0
<b>TOWNSHIP ROAD MILEAGE</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$194,676	\$194,676	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$194,676	\$194,676	\$0
<b>TOWNSHIP PERMISSIVE TAX</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$104,029	\$104,029	\$0
<b>Liabilities:</b>				
Unapportioned monies.....	\$0	\$104,029	\$104,029	\$0
<b>OHIO ELECTIONS COMMISSION</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$0	\$465	\$465	\$0
<b>Liabilities:</b>				
Amounts due to others.....	\$0	\$465	\$465	\$0
<b>BMV</b>				
<b>Assets:</b>				
Pooled cash and cash equivalents...	\$16,905	\$178,801	\$189,757	\$5,949
<b>Liabilities:</b>				
Amounts due to others.....	\$16,905	\$178,801	\$189,757	\$5,949
<b>SHERIFF'S LAW ENFORCEMENT</b>				
<b>Assets:</b>				
Segregated cash.....	\$10,983	\$23,747	\$21,700	\$13,030
<b>Liabilities:</b>				
Unapportioned monies.....	\$10,983	\$23,747	\$21,700	\$13,030

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

	Beginning Balance January 1, 2000	Additions	Deductions	Ending Balance December 31, 2000
<b>LIBRARIES</b>				
Assets:				
Pooled cash and cash equivalents...	\$0	\$2,333,140	\$2,333,140	\$0
Liabilities:				
Unapportioned Monies.....	\$0	\$2,333,140	\$2,333,140	\$0
<b>PERS</b>				
Assets:				
Pooled cash and cash equivalents...	\$0	\$937,045	\$854,737	\$82,308
Liabilities:				
Payroll withholding.....	\$0	\$937,045	\$854,737	\$82,308
<b>STRS</b>				
Assets:				
Pooled cash and cash equivalents...	\$0	\$15,189	\$13,989	\$1,200
Liabilities:				
Payroll withholding.....	\$0	\$15,189	\$13,989	\$1,200
<b>HURON COUNTY PARK DISTRICT</b>				
Assets:				
Pooled cash and cash equivalents...	\$13,121	\$20,186	\$22,191	\$11,116
Liabilities:				
Amounts due to others.....	\$13,121	\$20,186	\$22,191	\$11,116
<b>HURON COUNTY AIRPORT AUTHORITY</b>				
Assets:				
Pooled cash and cash equivalents...	\$7,087	\$124,083	\$125,921	\$5,249
Liabilities:				
Amounts due to others.....	\$7,087	\$124,083	\$125,921	\$5,249
<b>BUREAU OF WORKERS COMP</b>				
Assets:				
Pooled cash and cash equivalents...	\$14,052	\$0	\$14,052	\$0
Liabilities:				
Unapportioned monies.....	\$14,052	\$0	\$14,052	\$0

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

	Beginning Balance January 1, 2000	Additions	Deductions	Ending Balance December 31, 2000
<b>MISCELLANEOUS PAYROLL</b>				
Assets:				
Pooled cash and cash equivalents...	\$888	\$214,938	\$215,053	\$773
Liabilities:				
Payroll withholding.....	\$888	\$214,938	\$215,053	\$773
<b>DEFERRED COMPENSATION</b>				
Assets:				
Pooled cash and cash equivalents...	\$0	\$412,120	\$411,260	\$860
Liabilities:				
Payroll withholding.....	\$0	\$412,120	\$411,260	\$860
<b>CITY INCOME TAX</b>				
Assets:				
Pooled cash and cash equivalents...	\$0	\$182,834	\$138,653	\$44,181
Liabilities:				
Payroll withholding.....	\$0	\$182,834	\$138,653	\$44,181
<b>SCHOOL INCOME TAX</b>				
Assets:				
Pooled cash and cash equivalents...	\$0	\$52,909	\$48,260	\$4,649
Liabilities:				
Payroll withholding.....	\$0	\$52,909	\$48,260	\$4,649
<b>INSURANCE</b>				
Assets:				
Pooled cash and cash equivalents...	\$0	\$38,928	\$38,917	\$11
Liabilities:				
Payroll withholding.....	\$0	\$38,928	\$38,917	\$11
<b>HEALTH INSURANCE PREMIUM</b>				
Assets:				
Pooled cash and cash equivalents...	\$0	\$166,400	\$166,338	\$62
Liabilities:				
Payroll withholding.....	\$0	\$166,400	\$166,338	\$62

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

TAXING DISTRICT

Assets:

Pooled cash and cash equivalents...	\$2,368	\$9,745,677	\$9,748,045	\$0
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Liabilities:

Amounts due to others.....	\$2,368	\$9,745,677	\$9,748,045	\$0
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Assets:

Taxes receivable.....	\$35,509,082	\$39,316,313	\$35,509,082	\$39,316,313
Accounts receivable.....	6,402,314	4,148,587	6,402,314	4,148,587
Pooled cash and cash equivalents...	2,187,083	58,927,955	58,611,112	2,503,926
Segregated cash.....	783,883	16,155,955	16,232,541	707,297

TOTAL ASSETS.....	\$44,882,362	\$118,548,810	\$116,755,049	\$46,676,123
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Liabilities:

Due to other governments.....	\$35,509,082	\$39,316,313	\$35,509,082	\$39,316,313
Unapportioned monies.....	1,806,275	44,487,295	44,365,507	1,928,063
Amounts due to others.....	7,566,117	32,724,839	34,993,253	5,297,703
Payroll withholding	888	2,020,363	1,887,207	134,044

TOTAL LIABILITIES.....	\$44,882,362	\$118,548,810	\$116,755,049	\$46,676,123
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**HURON COUNTY, OHIO  
GENERAL FIXED ASSETS ACCOUNT GROUP  
DECEMBER 31, 2000**

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

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

HURON COUNTY, OHIO  
 SCHEDULE OF GENERAL FIXED ASSETS  
 BY SOURCE  
 DECEMBER 31, 2000

General fixed assets:	
Land .....	\$1,370,253
Construction in progress.....	\$0
Buildings, structures and improvements.....	29,552,650
Furniture, fixtures and equipment.....	7,646,958
	-----
Total general fixed assets.....	\$38,569,861
	=====

Investment in general fixed assets by source:	
Acquired before January 1, 2000...	\$37,461,777
General fund.....	1,007,690
Special revenue funds.....	100,394
	-----
	\$38,569,861
	=====

HURON COUNTY, OHIO  
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
BY FUNCTION AND ACTIVITY  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

Function and Activity	Balance at January 1, 2000	Additions	Deductions	Transfers	Balance at December 31, 2000
General government:					
Legislative and executive					
Commissioners	\$118,966	\$25,900	\$47,612	\$0	\$97,254
Data processing	362,309	2,782	3,000	0	362,091
Auditor	244,994	10,599	22,963	(3,000)	229,630
Treasurer	34,685	0	0	1,500	36,185
Prosecutor	61,500	0	0	0	61,500
Board of elections	106,771	15,525	3,020	0	119,276
Recorder	130,029	0	0	1,500	131,529
Judicial					
Common pleas	73,173	0	0	0	73,173
Juvenile court	154,826	5,100	15,983	0	143,943
Probate court	20,975	11,643	4,503	0	28,115
Clerk of courts	124,812	22,298	9,474	0	137,636
Public defender	2,859	1,300	0	0	4,159
Public safety					
Sheriff	622,384	126,100	155,757	0	592,727
Emergency management	210,395	20,845	0	0	231,240
Public works					
Engineer	2,704,482	143,117	17,962	0	2,829,637
Health					
Collaborative	6,602	0	0	0	6,602
Dog pound	44,591	21,188	17,495	0	48,284
Mental Health	44,650	7,840	7,500	0	44,990
Human services					
Child support enforcement	1,330,714	64,723	92,337	0	1,303,100
Mental retardation	1,079,255	14,800	15,980	0	1,078,075
Veterans service	59,483	0	0	0	59,483
Other					
Mechanics garage	25,070	3,259	0	0	28,329
Construction in progress	0	0	0	0	0
Land, buildings & grounds	29,898,252	1,024,651	0	0	30,922,903
	\$37,461,777	\$1,521,670	\$413,586	\$0	\$38,569,861

HURON COUNTY, OHIO  
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTIONS AND ACTIVITY  
DECEMBER 31, 2000

Function and Activity	Land	Buildings structures and improvements	Furniture fixtures and equipment	Total
General government:				
Legislative and executive				
Commissioners/Courthouse	\$380,473	\$7,758,900	\$97,254	\$8,236,627
Data Processing	0	0	362,091	362,091
Auditor	0	25,647	229,630	255,277
Treasurer	0	17,607	36,185	53,792
Prosecutor	0	60,557	61,500	122,057
Board of elections	0	1,995	119,276	121,271
Recorder	0	2,755	131,529	134,284
Judicial				
Common pleas	0	9,075	73,173	82,248
Juvenile court	0	613,845	143,943	757,788
Probate court	0	0	28,115	28,115
Clerk of courts	0	148,123	137,636	285,759
Public Defender	0	2,984	4,159	7,143
Public safety				
Sheriff	0	8,692,824	592,727	9,285,551
Emergency Management	0	208,627	231,240	439,867
Public works				
Engineer	161,750	736,100	2,829,637	3,727,487
Health				
Collaborative	0	0	6,602	6,602
Dog Pound	0	20,521	48,284	68,805
Mental Health	0	0	44,990	44,990
Human services				
Child support enforcement	144,270	6,703,394	1,303,100	8,150,764
Mental retardation	136,000	2,572,102	1,078,075	3,786,177
Veterans Service	0	104,636	59,483	164,119
Other				
Fairgrounds	324,650	1,133,700	0	1,458,350
Airport	223,110	686,750	0	909,860
Mechanics	0	0	28,329	28,329
Early Intervention Collaborative	0	52,508	0	52,508
	\$1,370,253	\$29,552,650	\$7,646,958	\$38,569,861

# STATISTICAL INFORMATION



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

Fiscal Year	General Government	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Miscellaneous	Capital Outlay	Debt Service	Total
1991	\$4,582,920	\$1,644,217	\$3,386,535	\$2,814,045	\$4,802,107	\$11,177	\$270,856	\$651,488	\$28,887	\$18,192,232
1992	\$5,068,533	\$1,985,447	\$3,407,733	\$3,638,370	\$5,340,504	\$25,337	\$419,993	\$296,583	\$27,372	\$20,209,872
1993	\$4,823,005	\$1,725,051	\$3,089,817	\$3,787,048	\$5,237,639	\$59,793	\$219,758	\$273,825	\$26,125	\$19,242,061
1994	\$4,955,338	\$1,697,464	\$3,697,321	\$4,187,094	\$5,913,086	\$65,749	\$474,257	\$597,968	\$60,488	\$21,648,765
1995	\$5,501,139	\$2,037,358	\$2,581,639	\$4,923,910	\$8,169,591	\$36,844	\$291,689	\$4,795,041	\$318,009	\$28,655,220
1996	\$5,796,804	\$2,102,099	\$4,237,882	\$4,955,964	\$7,699,031	\$57,491	\$298,159	\$2,893,787	\$437,006	\$28,478,223
1997	\$6,039,813	\$2,852,162	\$4,076,234	\$4,939,356	\$7,831,835	\$70,507	\$325,769	\$7,213,046	\$785,733	\$34,134,455
1998	\$6,643,638	\$4,279,959	\$4,312,605	\$4,927,387	\$9,074,594	\$73,275	\$329,318	\$299,467	\$759,028	\$30,699,271
1999	\$6,656,012	\$4,325,819	\$4,118,899	\$4,861,911	\$9,722,147	\$55,207	\$375,877	\$1,858,256	\$757,648	\$32,731,776
2000	\$6,892,346	\$4,437,681	\$5,221,088	\$5,268,199	\$10,320,998	\$65,840	\$470,850	\$1,772,006	\$755,363	\$35,204,371

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

SOURCE: Huron County Auditor's office

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

Fiscal Year	Taxes	Charges for Services	Licenses & Permits	Fines & Forfeits	Intergovernmental Revenue	Special Assessments	Investment Earnings	Other Revenue	Total
1991	\$4,904,958	\$1,806,666	\$9,563	\$114,487	\$8,738,378	\$95,097	\$626,946	\$1,743,606	\$18,039,701
1992	\$5,355,985	\$1,961,440	\$12,827	\$156,254	\$9,475,382	\$59,700	\$448,347	\$1,826,485	\$19,296,420
1993	\$5,583,019	\$2,213,961	\$8,785	\$150,336	\$10,004,695	\$109,994	\$422,664	\$2,110,548	\$20,604,002
1994	\$6,116,657	\$2,331,762	\$262,422	\$162,515	\$10,325,832	\$0	\$511,690	\$1,982,988	\$21,693,866
1995	\$7,248,713	\$2,035,017	\$6,943	\$194,974	\$12,862,319	\$67,563	\$978,815	\$2,893,008	\$26,287,352
1996	\$9,268,454	\$2,089,642	\$7,732	\$200,051	\$13,370,264	\$77,344	\$825,629	\$2,650,559	\$28,489,675
1997	\$9,671,690	\$2,158,120	\$30,115	\$199,743	\$13,179,527	\$65,203	\$1,080,822	\$2,794,716	\$29,179,936
1998	\$10,169,603	\$2,185,012	\$6,309	\$252,448	\$14,701,297	\$57,418	\$1,018,595	\$3,628,172	\$32,018,854
1999	\$10,719,644	\$2,290,651	\$6,282	\$280,959	\$17,449,894	\$75,936	\$1,014,534	\$2,302,044	\$34,139,944
2000	\$11,026,186	\$3,162,135	\$6,157	\$328,533	\$19,044,517	\$73,803	\$1,309,315	\$2,252,983	\$37,203,629

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

SOURCE: Huron County Auditor's office

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

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied	Accumulated Delinquencies
1991	\$17,199,073	\$16,772,536	97.52%	\$582,664	\$17,355,200	100.91%	\$1,165,281
1992	\$17,856,939	\$17,185,957	96.24%	\$764,378	\$17,950,335	100.52%	\$1,121,395
1993	\$17,974,805	\$17,219,850	95.80%	\$700,161	\$17,920,011	99.70%	\$1,236,420
1994	\$18,555,231	\$17,967,875	96.83%	\$910,191	\$18,878,066	101.74%	\$1,053,560
1995	\$20,786,907	\$20,171,479	97.04%	\$721,409	\$20,892,888	100.51%	\$997,288
1996	\$20,520,018	\$19,882,688	96.89%	\$762,767	\$20,645,455	100.61%	\$966,001
1997	\$20,790,995	\$20,170,237	97.01%	\$753,448	\$20,923,685	100.64%	\$929,923
1998	\$22,533,509	\$21,938,464	97.36%	\$706,584	\$22,645,048	100.49%	\$962,547
1999	\$24,352,893	\$23,589,121	96.86%	\$716,633	\$24,305,754	99.81%	\$1,163,671
2000	\$26,149,835	\$24,880,722	95.15%	\$840,942	\$25,721,664	98.36%	\$1,318,856

SOURCE: Huron County Auditor's office



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

Tax ollection Year	Real Property (2)		Personal Property (3)		Public Utility (3)		Totals		Assessed Value as a percent of Estimated Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1991	\$436,981,140	\$1,248,517,543	\$116,055,559	\$429,835,404	\$2,201,310	\$5,640,400	\$555,238,009	\$1,683,993,347	32.97%
1992	\$467,901,160	\$1,336,860,457	\$118,043,130	\$454,012,038	\$1,974,140	\$5,716,143	\$587,918,430	\$1,796,588,638	32.72%
1993	\$476,727,430	\$1,362,078,371	\$115,337,703	\$461,350,812	\$2,000,650	\$5,716,143	\$594,065,783	\$1,829,145,326	32.48%
1994	\$488,677,500	\$1,396,221,429	\$108,458,516	\$433,834,064	\$1,986,730	\$5,676,371	\$599,122,746	\$1,835,731,864	32.64%
1995	\$553,959,120	\$1,582,740,343	\$114,293,036	\$457,172,144	\$1,686,410	\$4,818,314	\$669,938,566	\$2,044,730,801	32.76%
1996	\$554,389,710	\$1,583,970,600	\$123,084,870	\$492,339,480	\$1,726,580	\$4,933,086	\$679,201,160	\$2,081,243,166	32.63%
1997	\$564,808,190	\$1,613,737,686	\$140,476,616	\$561,906,464	\$1,862,370	\$5,321,057	\$707,147,176	\$2,180,965,207	32.42%
1998	\$640,020,080	\$1,828,628,800	\$139,987,960	\$559,951,840	\$1,995,530	\$5,701,514	\$782,003,570	\$2,394,282,154	32.66%
1999	\$652,745,440	\$1,864,986,971	\$141,384,620	\$565,538,480	\$2,140,250	\$6,115,000	\$796,270,310	\$2,436,640,451	32.68%
2000	\$792,578,540	\$2,264,510,114	\$146,647,350	\$586,589,400	\$1,837,230	\$5,249,229	\$941,063,120	\$2,856,348,743	32.95%

- 1) Exempt properties are not included in the estimated actual values or in assessed valuations.
- 2) The estimated actual values for real estate property were derived by 35% of the assessed values of real estate property. Refer to "Note J - Property Tax Revenues" in the Notes to the General Purpose Financial Statements.
- 3) The estimated actual values for personal property and public utility were derived from an average rate of the assessed values (the average rate consists of varying rates for manufacturing equipment, inventory and other equipment) for the ten fiscal years presented.

SOURCE: Huron County Auditor's office

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

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Accumulated Delinquencies
1991	\$189,928	\$184,386	97.08%	\$11,130	\$195,516	5.69%	\$21,277
1992	\$170,178	\$157,457	92.52%	\$10,886	\$168,343	6.47%	\$11,934
1993	\$221,684	\$210,053	94.75%	\$10,343	\$220,396	4.69%	\$17,992
1994	\$191,942	\$182,963	95.32%	\$7,523	\$190,486	3.95%	\$21,726
1995	\$188,111	\$174,367	92.69%	\$6,211	\$180,578	3.44%	\$17,429
1996	\$164,391	\$151,954	92.43%	\$7,795	\$159,749	4.88%	\$42,522
1997	\$156,290	\$147,902	94.63%	\$7,028	\$154,930	4.54%	\$48,338
1998	\$150,189	\$141,609	94.29%	\$4,941	\$146,550	3.37%	\$58,091
1999	\$170,384	\$160,431	94.16%	\$18,829	\$179,260	10.50%	\$117,192
2000	\$214,269	\$203,767	95.10%	\$4,376	\$208,143	2.10%	\$65,369

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

SOURCE: Huron County Auditor's Office.

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

Collection Year:	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<b>COUNTY ENTITY:</b>										
General Fund.....	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
<b>OTHER ENTITIES:</b>										
Mental Health District.....	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Bond Retirement.....	0.04	0.04	0.04	0.04	0.04	0.00	0.00	0.00	0.00	0.00
MRTC Operating.....	2.10	2.10	2.10	2.10	3.00	3.00	3.00	3.00	3.00	3.00
Senior Services Center.....	0.00	0.00	0.00	0.00	0.40	0.40	0.40	0.40	0.40	0.40
Health District.....	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<b>Total County-Wide Rates.</b>	<b>5.49</b>	<b>5.49</b>	<b>5.49</b>	<b>5.49</b>	<b>6.79</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>
<b>SCHOOL DISTRICTS</b>										
Bellevue	42.20	41.15	41.15	41.15	39.90	39.70	35.30	41.70	41.70	40.70
Norwalk	40.80	40.80	40.80	40.80	40.60	40.60	40.60	44.93	44.93	44.93
Willard	45.65	45.65	47.49	47.49	46.60	46.65	45.75	45.75	45.75	45.75
Monroeville	50.20	50.45	49.60	49.60	48.80	48.80	51.81	51.71	51.71	50.91
New London	33.70	33.70	33.70	33.70	33.00	32.70	32.10	36.19	36.19	36.19
South Central	34.50	34.50	34.50	34.50	38.00	38.50	38.30	38.30	38.30	38.30
Western Reserve	36.25	36.10	36.10	36.10	36.10	36.10	31.10	31.10	31.10	34.96
Seneca East	33.80	38.30	38.30	38.30	38.30	40.30	40.30	40.30	40.30	40.30
Berlin-Milan	51.95	52.45	52.45	52.45	53.65	53.65	57.35	57.35	57.35	58.26
Buckeye Central	48.71	48.71	46.26	46.26	46.80	46.80	46.55	45.00	45.00	45.00
Plymouth	33.20	37.40	37.40	37.40	35.90	35.70	35.50	35.30	35.30	37.10
Wellington	28.00	28.00	28.00	28.00	33.55	33.10	32.10	28.00	28.00	28.00
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	3.70	3.70	3.70	3.70	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

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

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<b>MUNICIPALITIES</b>										
Bellevue	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Greenwich	7.40	7.40	7.40	7.40	7.40	6.90	6.90	6.90	6.90	6.90
Milan	4.80	4.80	4.80	4.80	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	3.40	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	6.70	6.70	6.70	6.70	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	9.70	9.70	10.00	9.10	9.10	8.70	8.25	8.25	8.25	8.25
Plymouth	10.30	10.30	10.30	10.30	15.30	15.30	19.50	19.50	19.50	19.50
Wakeman	11.70	11.70	11.70	11.70	6.50	9.50	9.50	9.50	9.50	9.50
Willard	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
<b>TOWNSHIPS</b>										
Bronson	4.00	4.00	4.00	4.00	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	4.30	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	5.40
Greenfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	5.90	5.90	5.90	5.90	6.40	6.40	6.40	6.40	6.40	6.40
Lyme	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
New Haven	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Norwalk	3.70	3.70	3.70	3.70	3.70	3.70	3.70	1.30	1.30	2.10
Norwich	4.80	4.80	4.80	4.80	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	3.50	3.50	3.30	3.30	3.30	3.30	3.30	3.30
Ridgefield	3.78	5.88	5.88	5.88	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
<b>SPECIAL DISTRICTS</b>										
Firelands Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tri-Community Ambulance	1.25	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	2.50	2.50	2.75	2.75	4.70	4.70	4.30	4.30	4.30	4.30
Tri-Community Fire	1.25	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Wakeman Fire	4.50	4.50	4.77	4.77	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.00	0.00	0.00	0.00	0.80	0.80	0.80	0.80	0.80	0.80
Norwalk Public Library	0.00	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20	0.20
Milan Public Library	0.00	0.00	0.00	0.00	0.80	0.80	0.80	0.80	0.80	0.80
Vermilion Ambulance	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00

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

SOURCE: Huron County Auditor's Office

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

Fiscal Year	Total Population (1)	Assessed Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt
1991	56,565	\$555,238,009	\$120,000	\$32,832	\$87,168	0.016%	2.12
1992	56,890	\$587,918,430	\$100,000	\$28,674	\$71,326	0.012%	1.76
1993	57,215	\$594,065,783	\$80,000	\$25,702	\$54,298	0.009%	1.40
1994	57,540	\$599,122,746	\$4,275,000	\$24,947	\$4,250,053	0.709%	74.30
1995	57,865	\$669,938,566	\$4,255,000	\$27,798	\$4,227,202	0.631%	73.53
1996	58,190	\$679,201,160	\$8,953,369	\$32,829	\$8,920,540	1.313%	153.86
1997	58,515	\$707,147,176	\$8,688,369	\$11,604	\$8,676,765	1.227%	148.48
1998	58,840	\$782,003,570	\$8,438,369	\$11,604	\$8,426,765	1.078%	143.41
1999	59,165	\$796,270,310	\$8,178,369	\$0	\$8,178,369	1.027%	138.23
2000	59,487	\$941,063,120	\$7,908,369	\$0	\$7,908,369	0.840%	132.94

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

(2) See table 4

SOURCE: Huron County Auditor's Office

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

Fiscal Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service (1)	Total General Governmental Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
1991	\$20,000	\$8,575	\$28,575	\$18,192,232	0.16%
1992	\$20,000	\$7,350	\$27,350	\$20,209,872	0.14%
1993	\$20,000	\$6,125	\$26,125	\$19,242,061	0.14%
1994	\$20,000	\$4,900	\$24,900	\$21,798,328	0.11%
1995	\$20,000	\$298,009	\$318,009	\$28,655,220	1.11%
1996	\$100,000	\$337,006	\$437,006	\$28,478,223	1.53%
1997	\$265,000	\$520,733	\$785,733	\$34,134,455	2.30%
1998	\$250,000	\$509,028	\$759,028	\$30,699,271	2.47%
1999	\$260,000	\$497,648	\$757,648	\$32,731,776	2.31%
2000	\$270,000	\$485,363	\$755,363	\$35,204,371	2.15%

(1) Excluding general obligation debt reported in the enterprise funds and special assessment debt

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

SOURCE: Huron County Auditor's Office

TABLE 9  
HURON COUNTY, OHIO  
COMPUTATION OF LEGAL DEBT MARGIN  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

Direct legal debt limitation (1):		
3.0% of the first \$100,000,000 assessed valuation		\$3,000,000
1.5% on excess of \$100,000,000 not in excess of \$300,000,000		3,000,000
2.5% on the amount in excess of \$300,000,000		23,376,578
		29,376,578
Total direct legal debt limitation		29,376,578
Total of all County debt outstanding	10,125,393	
Less:		
Enterprise fund general obligation bonds	2,177,024	
Short term notes	40,000	
Jail Facility Bonds (3)	4,133,369	
		(6,350,393)
Total exempt debt	(6,350,393)	
Total net indebtedness subject to direct debt		(3,775,000)
Direct legal debt margin		\$25,601,578
Unvoted debt limitation (1% of total assessed valuation)	\$9,410,631	
Total net indebtedness	(3,775,000)	
		(3,775,000)
Total unvoted legal debt margin		\$5,635,631

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

TABLE 10  
HURON COUNTY, OHIO  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
AS OF DECEMBER 31, 2000

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
Direct Debt:			
County	7,908,369	100.00%	\$7,908,369
Overlapping Debt:			
School Districts:			
Pioneer Joint			
Vocational School	995,000	10.00%	99,500
Bellevue City School	462,042	48.00%	221,780
Berlin-Milan School	379,986	12.00%	45,598
New London School	157,100	90.00%	141,390
Western Reserve School	353,400	99.00%	349,866
Municipalities:			
Bellevue	2,054,000	60.00%	1,232,400
Milan	411,307	21.00%	86,374
Monroeville	48,500	100.00%	48,500
New London	3,247,025	100.00%	3,247,025
Norwalk	4,536,596	100.00%	4,536,596
Willard	1,628,043	100.00%	1,628,043
Overlapping Debt .....	\$14,272,999	81.53%	11,637,073
Total Direct and Overlapping Debt .....	\$22,181,368	88.12%	\$19,545,442

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



TABLE 11  
HURON COUNTY, OHIO  
PROPERTY VALUE, BANK DEPOSITS AND CONSTRUCTION ACTIVITY  
AS OF DECEMBER 31, 2000

Year	Assessed Value (1)	Bank Deposits at December 31 (2)	Building Permits Issued (3)
1991	\$555,238,009	\$425,954,000	604
1992	\$587,918,430	\$424,032,000	647
1993	\$594,065,783	\$204,055,000	698
1994	\$599,122,746	\$219,322,000	746
1995	\$669,938,566	\$234,406,000	516
1996	\$679,201,160	\$154,471,000	914
1997	\$707,147,176	\$161,075,000	893
1998	\$782,003,570	\$197,656,000	984
1999	\$796,270,310	\$197,266,000	904
2000	\$941,063,120	\$198,665,000	946

(1) See table 4

(2) SOURCE: Federal Reserve Bank of Cleveland

(3) Source: Department of Building Inspection

TABLE 12  
HURON COUNTY, OHIO  
PRINCIPAL PROPERTY TAXPAYERS  
AS OF DECEMBER 31, 2000

Taxpayer	Business	Assessed Valuation	Percent of Total Assessed Valuation
Donnelley & Sons	Book Binding	\$19,262,250	2.05%
Ohio Edison Co.	Utility	\$14,752,510	1.57%
MTD Products Inc.	Machinery	\$13,234,000	1.41%
Central Soya Inc.	Grain Dealer	\$13,038,800	1.39%
Armstrong Air Conditioner	Appliances	\$7,688,090	0.82%
GTE North Inc.	Utility	\$7,632,530	0.81%
Columbia Gas of Ohio Inc.	Utility	\$5,930,510	0.63%
Pepperidge Farms	Baked Goods	\$5,127,920	0.54%
CSX Transportation	Railroad	\$4,278,090	0.45%
Ohio Power	Utility	\$4,244,930	0.45%
		\$95,189,630	10.12%

SOURCE: Huron County Auditor's office

TABLE 13  
HURON COUNTY, OHIO  
DEMOGRAPHIC STATISTICS  
AS OF DECEMBER 31, 2000

POPULATION

YEAR	Population
1995	57,865
1996	58,190
1997	58,515
1998	58,840
1999	59,165
2000	59,487

SOURCE: U.S. Bureau of the Census

UNEMPLOYMENT

YEAR	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
1996	27,700	3,000	9.90%	4.50%	5.05%
1997	28,500	2,100	7.00%	4.30%	5.00%
1998	27,500	2,100	7.20%	4.40%	5.05%
1999	27,300	2,200	7.40%	4.20%	4.00%
2000	27,100	2,300	7.70%	4.10%	3.50%

EMPLOYMENT BY INDUSTRIAL GROUP

Payroll totals (1)  
(in 000's)

INDUSTRIAL GROUP	1997	1998	1999
Agriculture, forestry fishing and other.....	N/A	11,458	12,495
Construction.....	56,198	59,639	64,047
Manufacturing.....	324,688	333,198	348,662
Transportation and utilities.....	31,470	34,898	37,861
Wholesale and retail trade.....	83,318	82,842	84,842
Finance, insurance and real estate.....	12,159	13,947	14,058
Services.....	80,284	87,575	89,896
State and local government.....	63,957	68,673	71,661
<b>Total.....</b>	<b>\$652,074</b>	<b>\$692,230</b>	<b>\$723,522</b>

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

SOURCE: Ohio Bureau of Employment Services

TABLE 14  
HURON COUNTY, OHIO  
MISCELLANEOUS STATISTICS  
AS OF DECEMBER 31, 2000

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

Number of political subdivisions totally or partially within the County

Municipalities: 10  
Townships: 19  
School Districts: 12

Higher Educational Facilities Within 25 Miles of Huron County

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

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

Ten Largest Employers	Number of Employees
R. R. Donnelley & Sons .....	1,700
MTD Products/Midwest Industries .....	1,100
Norwalk Furniture .....	900
Fisher Titus Medical Center .....	719
Armstrong Air Conditioning .....	700
Pepperidge Farms Inc. ....	600
Industrial Powder Coatings .....	500
Huron County .....	475
Janesville Products .....	450
Mayflower Vehicle Systems .....	400



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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## HURON COUNTY FINANCIAL CONDITION

### HURON COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 12, 2001