
Huron County

Ohio



Annual Comprehensive Financial Report
For Fiscal Year Ending
December 31, 2023

Prepared by:
Roland Tkach, Huron County Auditor

HURON COUNTY, OHIO
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023

Roland Tkach,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Kelly Smith
Account Clerk

Elizabeth Horvatich
Account Clerk

Introductory Section

TOTAL SALES BY REGION	
REGION SALES	SALES TYPE
€ 1 236 345,0	Copper
€ 1 896 351,0	Steel
€ 2 569 345,0	Gold
€ 1 893 543,0	Silver
€ 7 595 587,0	Platinum

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ACCOUNTING DEPT.
(419) 668-0458

DATA PROCESSING
(419) 663-7900

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

MAP DEPARTMENT
(419) 668-2021

ROLAND TKACH
HURON COUNTY AUDITOR



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

(419) 668-4304

MOBILE HOMES
(419) 668-8643

PERSONAL PROPERTY
(419) 668-8464

REAL ESTATE TAXATION
(419) 668-8464

WEIGHTS AND MEASURES
(419) 668-4304

FAX (419) 663-6948

July 25, 2024

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 Annual Comprehensive Financial Report (ACFR) for Huron County for the year ended December 31, 2023.

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

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

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

The County

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

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

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

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

Reporting Entity and Services

In conformity with Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 61, *The Financial Reporting Entity: Omnibus*, and Statement No. 39, *Determining Whether Certain Organizations are Component Units*, all governmental departments, agencies, institutions, commissions, public authorities and other governmental organizations, for which the County has significant financial accountability are included in this ACFR for financial reporting purposes. Financial accountability is determined by the County's ability to appoint a voting majority of the Board or financial interdependence.

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

Economic Condition and Outlook

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

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

The County's agricultural economy consists primarily of grain production, vegetables, fruit, nursery stock, cattle and dairy products. Agriculture generates over \$190 million for the Huron County economy. Huron County is one of the top Ohio counties in terms of total farm income.

Major County Initiatives

Huron County's overall financial situation remained solid in 2023. The Huron County general fund began 2023 with an unencumbered carryover balance of about \$6.49 million. Sales tax collection for the year was about \$13.16 million, which represents retail sales in the County of around \$877.34 million, which was an increase of 3.86 percent. The sales tax collection of 2023 was an all-time high, eclipsing the former record set in 2022. The total general fund revenue for 2023 was about \$22.87 million, which is about \$6.44 million more than the estimate of \$16.42 million or 39.26 percent more than the estimate. Sales tax accounted for 57.53 percent of the total general fund revenue in 2023. Total revenue for 2023 was about \$3.30 million more than 2022, an increase of 16.90 percent. Total revenue of \$22.87 million along with spending of \$20 million equated to about \$2.87 million more was taken in than spent. On Dec. 31, 2023, the unencumbered carryover balance was \$9.3 million, which was an increase of \$2.80 million, a 43.19 percent increase from Dec. 31, 2022.

The housing market saw 476 single-family homes sold during 2023 at an average sale price of \$144,700.

In July 2023 the Huron County Commissioners entered a contract with North Coast Wireless Communication for a broadband expansion project to provide internet in the County using American Rescue Plan funds. The total amount of the contract was \$899,791.

In August 2023 the Huron County Commissioners entered into a 3 year contract with the Seneca-Crawford Area Transportation service (aka North Central Area Transit) for the rural transit program in Huron County.

In Bellevue, the Forget Me Not flower shop expanded and moved to Midtown Collaborative and Event Center. This location was the former headquarters of the Firelands Federal Credit Union. This facility also has office rental space, meeting rooms and an event hall, with seating for 60 people.

Long-term Financial Planning

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

Accounting System

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

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

Internal Control

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

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management. The County is also required to undergo an annual audit in conformity with the provisions of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for federal awards. As a part of the audit procedures, tests are performed to determine the adequacy of internal control, including that portion related to federal financial award programs, as well as to determine that the County has complied with applicable laws and regulations.

Budgetary Controls and Financial Policies

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

The Commissioners adopted the County's 2023 operating budget in late December 2022. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved after the Auditor certifies the sufficiency of appropriation and availability of funds. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in Note B of the notes to the basic financial statements.

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

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

Independent Audit

Included in the report, at the front of the financial section, is an unmodified opinion on Huron County's financial statements as of and for the year ended December 31, 2023, rendered by Charles E. Harris & Associates, Inc CPAs. As part of the annual preparation of the ACFR, the County subjects the basic financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal controls over financial and operational systems.

Certificate of Achievement for Excellence in Financial Reporting

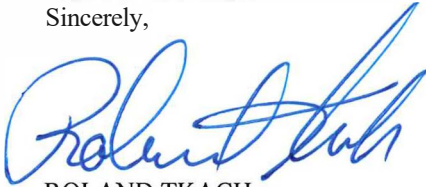
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Huron County, Ohio for its ACFR for the year ended December 31, 2022. A Certificate of Achievement is valid for a period of one year. The Certificate 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 2023 ACFR for Huron County represents the 30th successive report of its type for Huron County. The publication of this report represents an important achievement in providing significantly enhanced financial information and accountability to the citizens of Huron County, its elected officials, County management and investors. This report continues the aggressive program to improve the County's overall financial accounting and reporting capabilities and the continuation of the level of professionalism the Huron County Auditor's Office has worked to attain.

I would like to thank the elected officials, department heads and their staffs for their cooperation and assistance with the preparation of this ACFR. 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, Beth Horvath and Kelly Smith of the Data Processing Department for their dedication in preparing this ACFR. They have made a significant contribution to improving the quality and professionalism of fiscal services in Huron County government.

Sincerely,



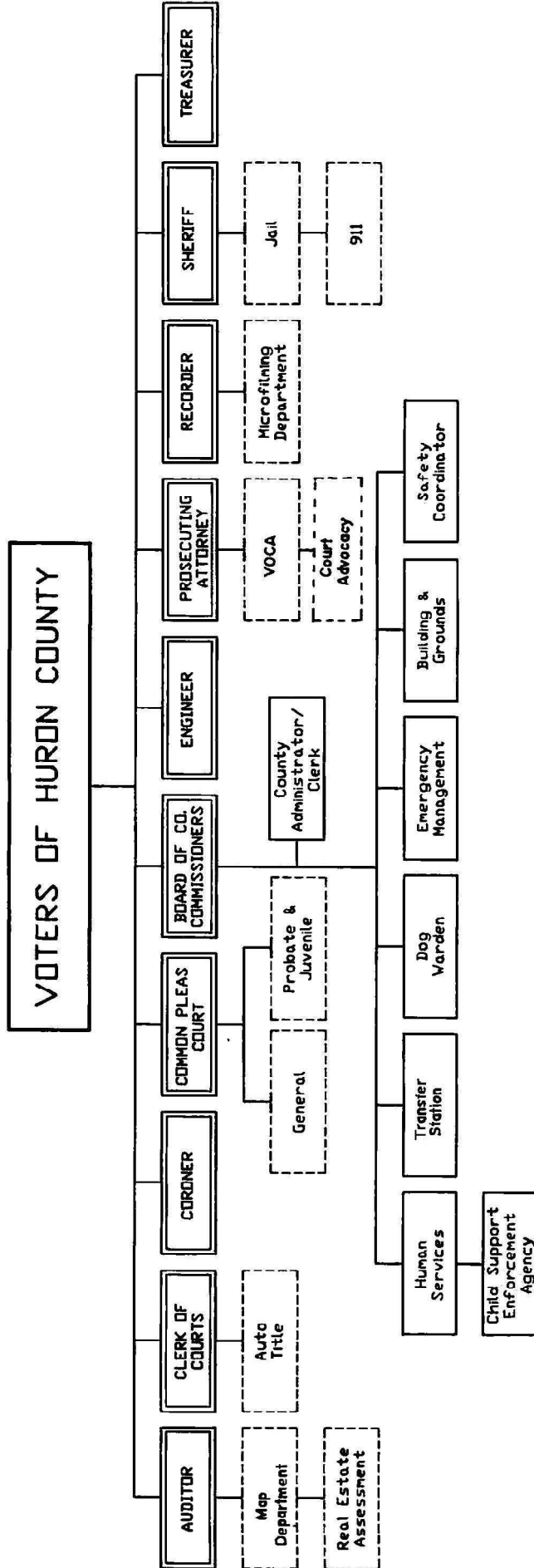
ROLAND TKACH

Huron County Auditor

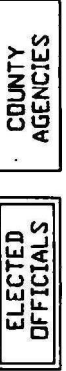
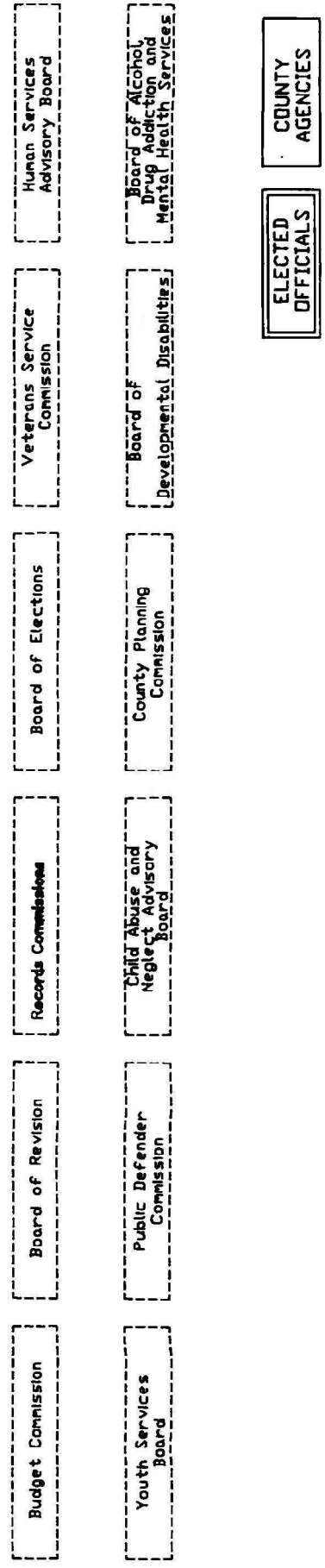
Huron County, Ohio
List of Elected Officials
December 31, 2023

Auditor	Roland Tkach
Clerk of Courts.....	Gina Hartman
Commissioner.....	Harry Brady
Commissioner	Terry Boose
Commissioner	Bruce Wilde
Coroner	Dr. Jeffery Harwood
Court of Common Pleas-General.....	James Conway
Court of Common Pleas-Probate & Juvenile.....	Timothy Cardwell
Engineer	Lee Tansey
Prosecuting Attorney	James Sitterly
Recorder	Jan Tkach
Sheriff	Todd Corbin
Treasurer	Kathleen Schaffer

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY BOARDS AND COMMISSIONS





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Huron County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morrill

Executive Director/CEO

Financial Section



INDEPENDENT AUDITOR'S REPORT

Huron County
12 East Main Street, Suite 300
Norwalk, Ohio 44857-1545

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Mental Health, Board of Developmental Disabilities, Job and Family Services, Motor Vehicle and Gas Tax, and Local Fiscal Recovery funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of net pension and other post-employment benefit liabilities/assets and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

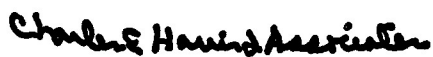
Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2024, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.

July 25, 2024

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Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

The discussion and analysis of Huron County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2023. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2023 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2023 by \$91,357,694 (net position).
- The County's total net position increased by \$10,200,745, which is approximately 12.6% of the net position at the beginning of the year 2023.
- At the end of 2023, the County's governmental funds reported a combined ending fund balance of \$55,130,890, an increase of \$4,934,573 from the prior year. Of this amount, \$14,958,890 is available for spending (unassigned fund balance) on behalf of its citizens.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

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

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

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

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

The government-wide financial statements can be found later in this report.

Fund Financial Statements

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

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

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

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

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

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

Huron County, Ohio
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For the Year Ended December 31, 2023
(Unaudited)

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information which can be found later in this report.

Government-wide Financial Analysis

Table 1
Net Position

	Governmental Activities 2023	Business-Type Activities 2023	Total 2023	Governmental Activities 2022	Business-Type Activities 2022	Total 2022
Assets						
Current and other assets	\$78,814,135	\$1,299,487	\$80,113,622	\$77,085,876	\$1,134,471	\$78,220,347
Capital assets, net of depreciation	53,054,345	1,613,955	54,668,300	48,939,891	1,778,842	50,718,733
Total Assets	131,868,480	2,913,442	134,781,922	126,025,767	2,913,313	128,939,080
Deferred Outflows of Resources						
Pensions and OPEB	17,145,524	429,771	17,575,295	4,786,216	94,776	4,880,992
Liabilities						
Current and other Liabilities	8,477,408	245,892	8,723,300	8,829,202	211,239	9,040,441
Non-Current Liabilities						
Due within one year	618,740	489,513	1,108,253	616,590	319,584	936,174
Due in more than one year:						
Net Pension Liability	35,328,142	921,048	36,249,190	10,372,659	247,956	10,620,615
Net OPEB Liability	744,892	19,701	764,593	0	0	0
Other Amounts	3,745,891	921,009	4,666,900	4,416,217	2,067,463	6,483,680
Total Liabilities	48,915,073	2,597,163	51,512,236	24,234,668	2,846,242	27,080,910
Deferred inflows of resources						
Property taxes not levied to finance current year operations	9,144,615	0	9,144,615	8,935,335	0	8,935,335
Pension and OPEB	326,919	15,753	342,672	16,232,621	414,257	16,646,878
Total deferred inflows of resources	9,471,534	15,753	9,487,287	25,167,956	414,257	25,582,213
Net Position						
Net investment in capital assets	50,115,128	1,369,993	51,485,121	45,685,876	1,472,234	47,158,110
Restricted	41,710,635	0	41,710,635	39,570,458	0	39,570,458
Unrestricted (deficit)	(1,198,366)	(639,696)	(1,838,062)	(3,846,975)	(1,724,644)	(5,571,619)
Total Net Position	\$90,627,397	\$730,297	\$91,357,694	\$81,409,359	(\$252,410)	\$81,156,949

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The net pension liability (NPL) is a significant liability reported by the County at December 31, 2023 and is reported pursuant to GASB Statement 68, “Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27.” The County reports another significant liability (asset) due to GASB Statement 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,” which significantly revised accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County’s actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net OPEB asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan’s *net pension liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio’s statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability (asset) to equal the County’s proportionate share of each plan’s collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees’ past service
2. Minus plan assets available to pay these benefits

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer’s promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position. The net OPEB asset is reported in the asset section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County’s statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan’s *change* in net pension liability and net OPEB liability (asset), respectively, not accounted for as deferred inflows/outflows.

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Net position may serve over time as a useful indicator of a County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$90,627,397 in governmental activities and assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources exceeded by \$730,297 in business type activities as of December 31, 2023. By far, the largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt (net of any unspent proceeds) used to acquire those capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's governmental net position (46.0%) represents resources that are subject to restrictions on how they can be used.

Current and other assets increased primarily due to increases in equity in pooled cash and investments, as well as smaller increase in taxes receivable and due from other governments which were partially offset by a large decrease in the net OPEB asset. Capital assets increased due to additions exceeding current year depreciation and deletions. Deferred outflows of resources increased due primarily to changes in pension and OPEB actuarial calculations for 2023 which are recognized as deferred outflows of resources. Current and other liabilities decreased due mainly to a decrease in accounts payable which was partially offset by increases in contracts payable and due to other governments. Total long-term liabilities increased due to increases in net pension liabilities and net OPEB liabilities which were partially offset by debt principal payments. Deferred inflows of resources decreased primarily due to pension for the same reasons as described above for deferred outflows.

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Huron County, Ohio
Management's Discussion and Analysis
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(Unaudited)

Table 2 provides a summary of the changes in net position for the year ended December 31, 2023 compared with the year ended December 31, 2022.

Table 2
Change in Net Position

	Governmental Activities 2023	Business-Type Activities 2023	Total 2023	Governmental Activities 2022	Business-Type Activities 2022	Total 2022
Revenues						
Program Revenues						
Charges for Services	\$5,875,602	\$3,459,463	\$9,335,065	\$6,484,046	\$3,167,995	\$9,652,041
Operating Grants and contributions	24,455,864	0	24,455,864	21,226,062	0	21,226,062
Capital Grants and Contributions	4,042,239	0	4,042,239	1,332,665	0	1,332,665
General Revenues						
Taxes	23,143,011	0	23,143,011	22,552,274	0	22,552,274
Intergovernmental	1,921,816	0	1,921,816	2,380,377	0	2,380,377
Investment Income	1,339,405	0	1,339,405	730,676	0	730,676
Change in Fair Value of Investments	1,268,061	0	1,268,061	(738,695)	0	(738,695)
Other	1,828,678	12,152	1,840,830	1,521,634	0	1,521,634
Transfers from (To) Business-Type Activities	(179,084)	179,084	0	(60,000)	60,000	0
Total Revenues	\$63,695,592	\$3,650,699	\$67,346,291	\$55,429,039	\$3,227,995	\$58,657,034
Program Expenses						
General Government						
Legislative and Executive	9,306,539	0	9,306,539	8,483,359	0	8,483,359
Judicial	2,810,067	0	2,810,067	2,715,072	0	2,715,072
Public Safety	11,517,963	0	11,517,963	8,108,723	0	8,108,723
Public Works	7,334,260	0	7,334,260	5,811,029	0	5,811,029
Health	10,741,412	0	10,741,412	9,505,752	0	9,505,752
Human Services	12,069,986	0	12,069,986	9,889,459	0	9,889,459
Conservation and Recreation	581,278	0	581,278	630,469	0	630,469
Interest and Fiscal Charges	116,049	0	116,049	128,904	0	128,904
Landfill	0	2,667,992	2,667,992	0	3,000,281	3,000,281
Total Expenses	\$4,477,554	2,667,992	\$7,145,546	45,272,767	3,000,281	48,273,048
Increase(decrease) in Net Position	9,218,038	982,707	10,200,745	10,156,272	227,714	10,383,986
Net Position, January 1	81,409,359	(252,410)	81,156,949	71,253,087	(480,124)	70,772,963
Net Position, December 31	\$90,627,397	\$730,297	\$91,357,694	\$81,409,359	(\$252,410)	\$81,156,949

Governmental Activities

The County financial position increased \$9,218,038 for governmental activities. Legislative and Executive accounted for \$9,306,539 of the \$54,477,554 total expenses for governmental activities or 17% of total expenses. The next largest programs are human services and health, accounting for \$12,069,986 and \$10,741,412, respectively, which represents 22% and 20%, respectively, of total governmental expenses. Expenses increased primarily due to substantial increases in net pension liabilities and net OPEB liabilities which are based upon actuarial calculations provided by the Public Employees Retirement System and the State Teachers Retirement System over which the County has no control.

Huron County, Ohio
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(Unaudited)

Tax revenue accounts for \$23,143,011 of the \$63,420,747 total revenue for governmental activity, or 36% of total governmental revenues for the year ended December 31, 2023. The increase in tax revenue is primarily due to increases in sales tax collections as well as increases in property taxes from increased tax valuations in the County. Operating grants and contributions increased due to grant monies received for increased program services in various programs. Capital grants and contributions increased due to additional federal monies for projects received from the Ohio Department of Transportation (ODoT) who administers these grants.

The County's direct charges to users of governmental services made up \$5,875,602 or 9% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Business-Type Activities

The net position for the business-type activities for the County increased by \$982,707 for the year ended December 31, 2023. The major revenue source was charges for services of \$3,459,463.

Financial Analysis of the County's Funds

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year. The General Fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the General Fund was \$14,984,150, while total fund balance was \$16,359,254. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 81% of total General Fund expenditures, while total fund balance represents 88% of that same amount. The fund balance of the County's General Fund increased by \$3,316,516 during 2023. The increase is primarily due to increased revenue primarily from interest earnings and changes in market value of investments as well as a reduction in transfers out in 2023.

The other major governmental funds of the County are: Mental Health, Board of Developmental Disabilities, Jobs and Family Services, Motor Vehicle and Gas Tax, and Local Fiscal Recovery Funds.

The fund balance of Mental Health increased \$494,000. The increase is due to revenues exceeding expenditures during 2023.

The fund balance of the Board of Developmental Disabilities increased \$638,033. The increase is due primarily to revenues exceeding expenditures and transfers out during 2023.

The fund balance of Job and Family Services decreased \$43,599. The decrease is due to expenditures exceeding revenues during 2023.

The fund balance of Motor Vehicle and Gas Tax increased \$789,023 as revenues exceeded expenditures during 2023.

The fund balance of Local Fiscal Recovery decreased \$2,736,186 as expenditures and transfers out exceeded revenues during 2023.

Proprietary funds: The County's proprietary funds include enterprise funds and an internal service fund. The enterprise fund provides the same type of information found in the government-wide financial statements, but in more detail.

Net position of the Landfill Fund at the end of the year amounted to \$730,297. Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

The Internal Service Fund had minimal activity during 2023 with a decrease in net position of \$99,846.

Huron County, Ohio
Management's Discussion and Analysis
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(Unaudited)

General Fund Budgetary Highlights

There were minor changes between the original and the final budgets for revenues for the year ended December 31, 2023. The differences between the final budget and the actual for revenues were primarily due to increases in taxes and investment earnings. There were changes between the original and final budgets for expenditures with the most significant changes being an increase to capital outlay expenditures. The increase to capital outlay final budget was due to anticipated additional capital outlay expenditures for updating facilities and equipment. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive, judicial, public safety and capital outlay expenditures.

Capital Assets and Debt Administration

Capital assets. The County's capital assets for its governmental and business type activities as of December 31, 2023 amount to \$54,668,300 (net of accumulated depreciation). These capital assets include land, land improvements, building structures and improvements, furniture, fixtures equipment and infrastructure.

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

Long-term debt. At the end of the current year, the County had total bonded debt outstanding of \$2,629,000 which is backed by the full faith and credit of the government. The County also had OPWC Loans of \$161,823, a financed purchase of \$88,962 and lease obligations outstanding in the amount of \$76,262 at the end of the current year.

The County maintains an "AA" rating from Standard & Poor's and an "AA" rating from Moody's for general obligation debt. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current debt limitation for Huron County is \$28.1 million.

Additional information on the County's long-term debt can be found in Note F. Closure and post-closure care costs are also included in Note F and described in more detail. Note F also includes references to net pension liabilities and net other post-employment liabilities (assets) which are described in more detail in Notes G and H.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 4.6%, which is lower than the rate a year ago. The state average unemployment rate was 3.7% and the national average was 3.7%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2023 fiscal year.

Request for Information

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

Roland Tkach
Huron County Auditor
12 East Main Street; Suite 300
Norwalk OH 44857-1545

Huron County, Ohio
Statement of Net Position
December 31, 2023

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
Assets:				
Equity in pooled cash and investments	\$ 59,761,373	\$1,029,665	\$60,791,038	\$0
Cash and cash equivalents in segregated accounts	246,020	0	246,020	42,974
Receivables (net of allowance for uncollectibles)				
Taxes	12,038,602	0	12,038,602	0
Accounts	126,117	251,927	378,044	0
Special assessments	372,181	0	372,181	0
Accrued interest	177,638	0	177,638	0
Revolving Loans	185,516	0	185,516	0
Due from other governments	5,149,675	0	5,149,675	0
Prepaid items	142,775	0	142,775	0
Materials and supplies inventory	597,296	17,895	615,191	0
Net OPEB Asset	16,942	0	16,942	0
Capital assets not being depreciated	3,051,589	307,678	3,359,267	0
Capital assets being depreciated (net of accumulated depreciation)	50,002,756	1,306,277	51,309,033	0
<i>Total assets</i>	<u>131,868,480</u>	<u>2,913,442</u>	<u>134,781,922</u>	<u>42,974</u>
Deferred Outflows of Resources:				
Pensions	14,923,314	370,957	15,294,271	0
OPEB	2,222,210	58,814	2,281,024	0
<i>Total deferred outflows of resources</i>	<u>17,145,524</u>	<u>429,771</u>	<u>17,575,295</u>	<u>0</u>
Liabilities:				
Accounts payable	1,337,515	210,863	1,548,378	0
Contracts payable	227,132	0	227,132	0
Accrued wages and benefits	708,392	21,134	729,526	0
Due to other governments	524,224	13,301	537,525	0
Matured compensated absences	13,759	0	13,759	0
Unearned revenue	5,658,744	0	5,658,744	0
Accrued interest payable	7,642	594	8,236	0
Long-term liabilities				
Due within one year	618,740	489,513	1,108,253	0
Due in more than one year:				
Net Pension Liability (See Note G)	35,328,142	921,048	36,249,190	0
Net OPEB Liability (See Note H)	744,892	19,701	764,593	0
Other Amounts Due in More than One Year	3,745,891	921,009	4,666,900	0
<i>Total liabilities</i>	<u>48,915,073</u>	<u>2,597,163</u>	<u>51,512,236</u>	<u>0</u>
Deferred Inflows of Resources:				
Property taxes not levied to finance current year operations	9,144,615	0	9,144,615	0
Pensions	63,468	8,092	71,560	0
OPEB	263,451	7,661	271,112	0
<i>Total deferred inflows of resources</i>	<u>9,471,534</u>	<u>15,753</u>	<u>9,487,287</u>	<u>0</u>
Net Position:				
Net investment in capital assets	\$ 50,115,128	\$1,369,993	\$51,485,121	\$0
Restricted for:				
Board of developmental disabilities	10,341,747	0	10,341,747	0
Child support	1,845,582	0	1,845,582	0
Real estate	612,439	0	612,439	0
EMA	134,347	0	134,347	0
Muney Road	1,030,989	0	1,030,989	0
911 Countrywide Communications	846,492	0	846,492	0
DD residential	866,255	0	866,255	0
Job and family services	406,003	0	406,003	0
Motor vehicle and gas tax	7,585,166	0	7,585,166	0
Mental health	3,036,549	0	3,036,549	0
Children's services	1,342,119	0	1,342,119	0
Felony delinquent care and custody	133,471	0	133,471	0
Law Library	593,332	0	593,332	0
Special Projects CP	478,418	0	478,418	0
Home Visiting	426,184	0	426,184	0
DRETAC	297,359	0	297,359	0
Help Me Grow	363,343	0	363,343	0
Ditch Maintenance	444,145	0	444,145	0
Local Fiscal Recovery	2,557,703	0	2,557,703	0
Early Intervention	290,358	0	290,358	0
Clerk of Courts Computer	367,806	0	367,806	0
Other purposes	3,045,886	0	3,045,886	0
Capital projects	4,664,942	0	4,664,942	0
Unrestricted (deficit)	(1,198,366)	(639,696)	(1,838,062)	42,974
<i>Total net position</i>	<u>\$ 90,627,397</u>	<u>\$730,297</u>	<u>\$91,357,694</u>	<u>\$42,974</u>

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

Huron County, Ohio
Statement of Activities
For the Year Ended December 31, 2023

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government -				
Legislative and executive	\$9,306,539	\$1,731,041	\$696,644	\$0
Judicial	2,810,067	410,236	1,223,080	0
Public safety	11,517,963	1,981,651	795,619	0
Public works	7,334,260	273,682	8,072,705	4,042,239
Health	10,741,412	769,014	4,245,648	0
Human services	12,069,986	652,958	9,422,168	0
Conservation and recreation	581,278	57,020	0	0
Interest and fiscal charges	116,049	0	0	0
Total governmental activities	<u>54,477,554</u>	<u>5,875,602</u>	<u>24,455,864</u>	<u>4,042,239</u>
Business-type activities:				
Landfill	2,667,992	3,459,463	0	0
Total primary government	<u>\$57,145,546</u>	<u>\$9,335,065</u>	<u>\$24,455,864</u>	<u>\$4,042,239</u>
Component unit:				
Airport	\$248,502	\$272,230	\$0	\$0
Total component unit	<u>\$248,502</u>	<u>\$272,230</u>	<u>\$0</u>	<u>\$0</u>

General revenues and transfers:

- Property taxes levied for:
 - General purposes
 - Board of developmental disabilities
 - Mental health
 - Senior services
 - 911 Countywide
- Sales tax
- Intergovernmental revenue not restricted to specific programs
- Investment income
- Change in Fair Value of Investments
- Miscellaneous
- Transfers From (To) Business-Type Activities
 - Total general revenues and transfers from (to) Business-Type Activities
 - Changes in net position
 - Net position (deficit), January 1
 - Net position (deficit), December 31

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

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
(\$6,878,854)	\$0	(\$6,878,854)	\$0
(1,176,751)	0	(1,176,751)	0
(8,740,693)	0	(8,740,693)	0
5,054,366	0	5,054,366	0
(5,726,750)	0	(5,726,750)	0
(1,994,860)	0	(1,994,860)	0
(524,258)	0	(524,258)	0
(116,049)	0	(116,049)	0
(20,103,849)	0	(20,103,849)	0
0	791,471	791,471	0
(20,103,849)	791,471	(19,312,378)	0
			23,728
			23,728
2,727,512	0	2,727,512	0
5,091,722	0	5,091,722	0
576,948	0	576,948	0
676,944	0	676,944	0
913,974	0	913,974	0
13,155,911	0	13,155,911	0
1,921,816	0	1,921,816	0
1,339,405	0	1,339,405	0
1,268,061	0	1,268,061	0
1,828,678	12,152	1,840,830	2,728
(179,084)	179,084	0	0
29,321,887	191,236	29,513,123	2,728
9,218,038	982,707	10,200,745	26,456
81,409,359	(252,410)	81,156,949	16,518
\$90,627,397	\$730,297	\$91,357,694	\$42,974

Huron County, Ohio
Balance Sheet
Governmental Funds
December 31, 2023

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Local Fiscal Recovery	Nonmajor Governmental Funds	Total Governmental Funds
Assets:								
Equity in pooled cash and investments	\$14,373,259	\$3,161,432	\$10,346,476	\$1,044,132	\$3,806,194	\$8,425,943	\$16,900,777	\$58,058,213
Cash and cash equivalents in segregated accounts	0	0	0	0	0	0	246,020	246,020
Receivables (net of allowances for uncollectibles)								
Taxes	4,485,990	549,102	5,489,195	0	0	0	1,514,315	12,038,602
Accounts	78,184	0	6,446	0	0	0	41,487	126,117
Special assessments	0	0	0	0	0	0	372,181	372,181
Accrued interest receivable	177,638	0	0	0	0	0	0	177,638
Revolving Loans	0	0	0	0	0	0	185,516	185,516
Due from other governments	910,987	0	97,634	0	3,351,631	0	789,423	5,149,675
Prepaid items	114,375	0	5,438	0	1,095	0	21,867	142,775
Materials and supplies inventory	0	0	0	0	596,821	0	475	597,296
<i>Total assets</i>	<u>\$20,140,433</u>	<u>\$3,710,534</u>	<u>\$15,945,189</u>	<u>\$1,044,132</u>	<u>\$7,755,741</u>	<u>\$8,425,943</u>	<u>\$20,072,061</u>	<u>\$77,094,033</u>
Liabilities, Deferred Inflows of Resources and Fund Balances:								
Liabilities:								
Accounts payable	\$412,788	\$139,350	\$149,450	\$166,807	\$2,215	\$0	\$466,905	\$1,337,515
Contracts payable	0	0	0	0	17,636	209,496	0	227,132
Due to other governments	283,267	3,486	67,412	81,330	34,167	0	54,562	524,224
Accrued wages and benefits	325,773	8,023	96,739	120,122	48,778	0	108,957	708,392
Matured compensated absences	0	0	13,759	0	0	0	0	13,759
Unearned revenue	0	0	0	0	0	5,658,744	0	5,658,744
<i>Total liabilities</i>	<u>1,021,828</u>	<u>150,859</u>	<u>327,360</u>	<u>368,259</u>	<u>102,796</u>	<u>5,868,240</u>	<u>630,424</u>	<u>8,469,766</u>
Deferred Inflows of Resources:								
Property taxes not levied to finance current year operations	2,138,926	509,355	5,091,722	0	0	0	1,404,612	\$9,144,615
Unavailable revenue - interest	101,419	0	0	0	0	0	0	101,419
Unavailable revenue - delinquent taxes	166,939	39,747	397,473	0	0	0	109,703	713,862
Unavailable revenue - intergovernmental	352,067	0	14,507	0	2,269,684	0	525,042	3,161,300
Unavailable revenue - special assessments	0	0	0	0	0	0	372,181	372,181
<i>Total deferred inflows of resources</i>	<u>2,759,351</u>	<u>549,102</u>	<u>5,503,702</u>	<u>0</u>	<u>2,269,684</u>	<u>0</u>	<u>2,411,538</u>	<u>13,493,377</u>
Fund Balances:								
Nonspendable	586,851	0	5,438	0	597,916	0	22,342	1,212,547
Restricted	0	3,010,573	10,108,689	675,873	4,785,345	2,557,703	17,033,017	38,171,200
Assigned	788,253	0	0	0	0	0	0	788,253
Unassigned (deficit)	14,984,150	0	0	0	0	0	(25,260)	14,958,890
<i>Total fund balances</i>	<u>16,359,254</u>	<u>3,010,573</u>	<u>10,114,127</u>	<u>675,873</u>	<u>5,383,261</u>	<u>2,557,703</u>	<u>17,030,099</u>	<u>55,130,890</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$20,140,433</u>	<u>\$3,710,534</u>	<u>\$15,945,189</u>	<u>\$1,044,132</u>	<u>\$7,755,741</u>	<u>\$8,425,943</u>	<u>\$20,072,061</u>	<u>\$77,094,033</u>

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

Huron County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2023

Total Governmental Fund Balances		\$55,130,890
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		53,054,345
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes and special assessments	1,086,043	
Intergovernmental	3,161,300	
Interest	101,419	
Total		4,348,762
The net OPEB asset and the net pension/OPEB liability have not been received or are not due and payable in the current period therefore, the asset and liability related to deferred inflows/outflows are not reported in the funds.		
Net OPEB asset	16,942	
Deferred outflows of resources related to pensions	14,923,314	
Deferred outflows of resources related to OPEB	2,222,210	
Deferred inflows of resources related to pensions	(63,468)	
Deferred inflows of resources related to OPEB	(263,451)	
Net pension liability	(35,328,142)	
Net OPEB liability	(744,892)	
Total		(19,237,487)
An internal service fund is used by management to charge the cost of insurance to individuals. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		1,703,160
Long-term liabilities, including bonds, loans, lease obligations, accrued interest and the long-term portion of compensated absences are not due and payable in the current period and are not reported in the funds.		
Accrued Interest Payable	(7,642)	
Compensated Absences	(1,652,546)	
General Obligation Improvement Bonds Payables	(980,000)	
Energy Conservation Bonds Payable	(465,000)	
County Building Bonds Payable	(74,000)	
General Obligation Bonds	(255,000)	
OPWC Loans Payable	(161,823)	
Building Improvement Bonds Payable	(700,000)	
Leases Payable	(76,262)	
Total		(4,372,273)
Net Position of Governmental Activities		\$90,627,397

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Local Fiscal Recovery	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:								
Taxes	\$16,005,851	\$569,333	\$4,826,368	\$0	\$0	\$0	\$1,590,918	\$22,992,470
Charges for services	1,606,087	0	534,167	337,038	146,449	0	2,115,621	4,739,362
Licenses and permits	3,857	0	0	0	0	0	0	3,857
Special assessments	0	0	0	0	0	0	122,675	122,675
Fines and forfeitures	182,634	0	0	0	57,518	0	892,230	1,132,382
Intergovernmental revenue	2,371,904	2,578,431	1,338,200	5,307,024	10,517,088	0	7,466,199	29,578,846
Investment earnings	1,502,418	0	0	0	17,502	0	2,355	1,522,275
Change in fair value of investments	1,268,061	0	0	0	0	0	0	1,268,061
Miscellaneous revenue	850,033	40,443	164,468	205,320	0	0	568,415	1,828,679
<i>Total revenues</i>	<u>23,790,845</u>	<u>3,188,207</u>	<u>6,863,203</u>	<u>5,849,382</u>	<u>10,738,557</u>	<u>0</u>	<u>12,758,413</u>	<u>63,188,607</u>
Expenditures:								
Current:								
General government-								
Legislative and executive	6,420,160	0	0	0	0	55,150	2,051,462	8,526,772
Judicial	2,849,783	0	0	0	0	0	120,072	2,969,855
Public safety	7,456,843	0	0	0	0	0	2,962,344	10,419,187
Public works	242,872	0	0	0	3,681,209	0	571,174	4,495,255
Health	57,045	2,694,207	5,769,185	0	0	0	1,788,481	10,308,918
Human services	666,012	0	0	5,933,229	0	0	5,025,754	11,624,995
Conservation and recreation	581,278	0	0	0	0	0	0	581,278
Capital outlay	158,603	0	55,985	9,901	6,256,208	1,678,440	330,142	8,489,279
Debt service:								
Principal retirement	79,813	0	0	0	12,117	0	450,000	541,930
Interest and fiscal charges	7,762	0	0	0	0	0	109,719	117,481
<i>Total expenditures</i>	<u>18,520,171</u>	<u>2,694,207</u>	<u>5,825,170</u>	<u>5,943,130</u>	<u>9,949,534</u>	<u>1,733,590</u>	<u>13,409,148</u>	<u>58,074,950</u>
<i>Excess of revenues over (under) expenditures</i>	<u>5,270,674</u>	<u>494,000</u>	<u>1,038,033</u>	<u>(93,748)</u>	<u>789,023</u>	<u>(1,733,590)</u>	<u>(650,735)</u>	<u>5,113,657</u>
Other financing sources (uses):								
Transfers in	97,309	0	0	147,458	0	0	3,142,521	3,387,288
Transfers out	(2,051,467)	0	(400,000)	(97,309)	0	(1,002,596)	(15,000)	(3,566,372)
<i>Total other financing sources (uses)</i>	<u>(1,954,158)</u>	<u>0</u>	<u>(400,000)</u>	<u>50,149</u>	<u>0</u>	<u>(1,002,596)</u>	<u>3,127,521</u>	<u>(179,084)</u>
Net change in fund balance	3,316,516	494,000	638,033	(43,599)	789,023	(2,736,186)	2,476,786	4,934,573
Fund balance, January 1	13,042,738	2,516,573	9,476,094	719,472	4,594,238	5,293,889	14,553,313	50,196,317
Fund balance, December 31	<u>\$16,359,254</u>	<u>\$3,010,573</u>	<u>\$10,114,127</u>	<u>\$675,873</u>	<u>\$5,383,261</u>	<u>\$2,557,703</u>	<u>\$17,030,099</u>	<u>\$55,130,890</u>

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

Huron County, Ohio
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2023

Net Change in Fund Balances - Total Governmental Funds	\$4,934,573
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Amounts reported for governmental activities in the statement of activities are different because:

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

Capital Asset Additions	8,460,524	
Current Year Depreciation	(4,331,874)	
Total		4,128,650

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

Loss on Disposal of Capital Assets	(14,196)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Taxes	150,541	
Intergovernmental	841,073	
Interest	(182,870)	
Special Assessments	(122,674)	
Total		686,070

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows.	2,930,566
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Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability (asset) are reported as pension/OPEB expense in the statement of activities.	(4,017,387)
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Repayments of bond principal and lease principal are expenditures in the governmental funds, but the repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.	541,930
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The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net expense of the internal service fund is allocated among the governmental activities.	(99,846)
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Increase in Compensated Absences	126,246	
Decrease in Accrued Interest	1,432	
Total		127,678

Net Change in Net Position of Governmental Activities	\$9,218,038
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The notes to the basic financial statements are an integral part of this statement.

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$12,258,301	\$12,258,301	\$16,002,493	\$3,744,192
Charges for services	884,500	921,500	1,098,375	176,875
Licenses and permits	2,900	2,900	3,857	957
Fines and forfeitures	180,000	180,000	181,154	1,154
Intergovernmental revenue	2,075,897	2,075,897	2,339,644	263,747
Investment earnings	300,000	300,000	2,391,865	2,091,865
Miscellaneous revenue	460,000	661,782	832,292	170,510
Total revenues	<u>16,161,598</u>	<u>16,400,380</u>	<u>22,849,680</u>	<u>6,449,300</u>
Expenditures:				
Current:				
General government-				
Legislative and executive	7,158,333	6,872,468	6,172,559	699,909
Judicial	3,018,316	3,170,629	2,910,788	259,841
Public safety	7,404,086	7,484,951	7,165,689	319,262
Public works	850	850	0	850
Health	138,223	139,485	139,210	275
Human services	637,110	672,555	648,806	23,749
Miscellaneous	675,300	683,855	633,394	50,461
Capital outlay	665,000	1,118,586	995,194	123,392
Total expenditures	<u>19,697,218</u>	<u>20,143,379</u>	<u>18,665,640</u>	<u>1,477,739</u>
Excess (deficiency) of revenues over (under) expenditures	(3,535,620)	(3,742,999)	4,184,040	7,927,039
Other financing sources (uses):				
Transfers in	0	25,000	25,000	0
Transfers out	(4,389,142)	(612,457)	(612,457)	0
Total other financing sources (uses)	<u>(4,389,142)</u>	<u>(587,457)</u>	<u>(587,457)</u>	<u>0</u>
Net change in fund balance	(7,924,762)	(4,330,456)	3,596,583	7,927,039
Fund balance, January 1	6,495,090	6,495,090	6,495,090	0
Prior year encumbrances appropriated	1,132,889	1,132,889	1,132,889	0
Fund balance, December 31	<u>(\$296,783)</u>	<u>\$3,297,523</u>	<u>\$11,224,562</u>	<u>\$7,927,039</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Mental Health Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$540,080	\$560,080	\$569,333	\$9,253
Intergovernmental revenue	2,214,991	2,190,129	2,585,624	395,495
Miscellaneous revenue	5,000	5,000	40,443	35,443
Total revenues	<u>2,760,071</u>	<u>2,755,209</u>	<u>3,195,400</u>	<u>440,191</u>
Expenditures:				
Current:				
Personal services	312,450	299,110	282,206	16,904
Materials and supplies	70,000	25,000	25,000	0
Charges and services	3,665,000	3,777,535	3,777,535	0
Capital purchases	2,000	0	0	0
Total expenditures	<u>4,049,450</u>	<u>4,101,645</u>	<u>4,084,741</u>	<u>16,904</u>
Net change in fund balance	(1,289,380)	(1,346,436)	(889,341)	457,095
Fund balance, January 1	2,599,921	2,599,921	2,599,921	0
Prior year encumbrances appropriated	120,752	120,752	120,752	0
Fund balance, December 31	<u>\$1,431,294</u>	<u>\$1,374,237</u>	<u>\$1,831,332</u>	<u>\$457,095</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$4,700,000	\$4,700,000	\$4,826,368	\$126,368
Intergovernmental revenue	1,407,000	887,000	1,408,200	521,200
Miscellaneous revenue	334,000	334,000	443,418	109,418
Total revenues	<u>6,441,000</u>	<u>5,921,000</u>	<u>6,677,986</u>	<u>756,986</u>
Expenditures:				
Current:				
Personal services	3,819,200	3,607,631	3,112,068	495,563
Materials and supplies	92,000	92,000	78,255	13,745
Charges and services	2,913,700	3,556,785	2,803,842	752,943
Capital purchases	250,000	150,000	150,000	0
Total expenditures	<u>7,074,900</u>	<u>7,406,416</u>	<u>6,144,165</u>	<u>1,262,251</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(633,900)</u>	<u>(1,485,416)</u>	<u>533,821</u>	<u>2,019,237</u>
Other financing uses:				
Transfers out	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>0</u>
Net change in fund balance	(1,133,900)	(1,985,416)	33,821	2,019,237
Fund balance, January 1	8,145,566	8,145,566	8,145,566	0
Prior year encumbrances appropriated	<u>222,707</u>	<u>222,707</u>	<u>222,707</u>	<u>0</u>
Fund balance, December 31	<u><u>\$7,234,373</u></u>	<u><u>\$6,382,857</u></u>	<u><u>\$8,402,094</u></u>	<u><u>\$2,019,237</u></u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Job and Family Services Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$6,470,700	\$4,994,655	\$5,454,482	\$459,827
Charges for services	515,000	515,000	393,142	(121,858)
Interest revenue	100	100	0	(100)
Miscellaneous revenue	6,500	6,500	1,759	(4,741)
Total revenues	6,992,300	5,516,255	5,849,383	333,128
Expenditures:				
Current:				
Personal services	5,825,000	4,920,291	4,507,676	412,615
Materials and supplies	20,000	20,000	4,005	15,995
Charges and services	1,989,760	1,495,575	1,410,485	85,090
Capital purchases	55,000	33,826	9,901	23,925
Total expenditures	7,889,760	6,469,692	5,932,067	537,625
Excess (deficiency) of revenues under expenditures	(897,460)	(953,437)	(82,684)	870,753
Other financing sources (uses):				
Transfers in	147,460	147,460	147,457	(3)
Transfers out	(100,000)	(100,000)	(97,309)	2,691
Total other financing sources (uses)	47,460	47,460	50,148	2,688
Net change in fund balance	(850,000)	(905,977)	(32,536)	873,441
Fund balance, January 1	884,340	884,340	884,340	0
Prior year encumbrances appropriated	110,528	110,528	110,528	0
Fund balance, December 31	\$144,868	\$88,891	\$962,332	\$873,441

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$0	\$0	\$0	\$0
Fines and forfeitures	50,000	53,000	57,518	4,518
Intergovernmental revenue	5,890,000	5,696,359	6,159,586	463,227
Investment earnings	20,000	2,000	17,502	15,502
Miscellaneous revenue	80,000	130,000	146,449	16,449
Total revenues	<u>6,040,000</u>	<u>5,881,359</u>	<u>6,381,055</u>	<u>499,696</u>
Expenditures:				
Current:				
Personal services	2,487,063	2,486,000	1,909,496	576,504
Materials and supplies	700,328	759,840	744,692	15,148
Charges and services	3,165,500	3,927,464	2,918,950	1,008,514
Capital purchases	450,000	1,143,533	372,215	771,318
Total expenditures	<u>6,802,891</u>	<u>8,316,837</u>	<u>5,945,353</u>	<u>2,371,484</u>
Net change in fund balance	(762,891)	(2,435,478)	435,702	2,871,180
Fund balance, January 1	2,931,390	2,931,390	2,931,390	0
Prior year encumbrances appropriated	273,026	273,026	273,026	0
Fund balance, December 31	<u>\$2,441,525</u>	<u>\$768,938</u>	<u>\$3,640,118</u>	<u>\$2,871,180</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Local Fiscal Recovery Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	10,953,088	11,288,321	3,455,539	7,832,782
Total expenditures	10,953,088	11,288,321	3,455,539	7,832,782
Net change in fund balance	(10,953,088)	(11,288,321)	(3,455,539)	7,832,782
Fund balance, January 1	10,937,633	10,937,633	10,937,633	0
Prior year encumbrances appropriated	365,689	365,689	365,689	0
Fund balance, December 31	<u>\$350,234</u>	<u>\$15,001</u>	<u>\$7,847,783</u>	<u>\$7,832,782</u>

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

Huron County, Ohio
Statement of Net Position
Proprietary Funds
December 31, 2023

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and investments	\$1,029,665	\$1,703,160
Receivables (net of allowances for uncollectibles)	251,927	0
Materials and supplies inventory	17,895	0
<i>Total current assets</i>	<u>1,299,487</u>	<u>1,703,160</u>
Noncurrent assets:		
Capital Assets:		
Land	307,678	0
Land improvements	2,867,842	0
Buildings, structures and improvements	1,811,811	0
Furniture, fixtures and equipment	1,252,980	0
Less: accumulated depreciation	(4,626,356)	0
Net Capital Assets	<u>1,613,955</u>	<u>0</u>
<i>Total noncurrent assets</i>	<u>1,613,955</u>	<u>0</u>
<i>Total assets</i>	<u>2,913,442</u>	<u>1,703,160</u>
Deferred Outflows of Resources:		
Pension	370,957	0
OPEB	58,814	0
<i>Total deferred outflows of resources</i>	<u>429,771</u>	<u>0</u>
Liabilities:		
Current liabilities:		
Accounts payable	210,863	0
Accrued wages and benefits	21,134	0
Due to other governments	13,301	0
Accrued interest payable	594	0
Current portion of compensated absences	3,249	0
Current portion of unfunded closure/post-closure	423,618	0
Current portion of financed purchase	42,646	0
Current portion of bonds payable	20,000	0
<i>Total current liabilities</i>	<u>735,405</u>	<u>0</u>
Non-current liabilities:		
Compensated absences - noncurrent	73,788	0
Financed purchase-noncurrent	46,316	0
Unfunded closure/post-closure-noncurrent	665,905	0
Bonds payable - noncurrent	135,000	0
Net Pension Liability	921,048	0
Net OPEB Liability	19,701	0
<i>Total non-current liabilities</i>	<u>1,861,758</u>	<u>0</u>
<i>Total liabilities</i>	<u>2,597,163</u>	<u>0</u>
Deferred Inflows of Resources:		
Pension	8,092	0
OPEB	7,661	0
<i>Total deferred inflows of resources</i>	<u>15,753</u>	<u>0</u>
Net Position:		
Net investment in capital assets	1,369,993	0
Unrestricted (deficit)	(639,696)	1,703,160
<i>Total net position (deficit)</i>	<u>\$730,297</u>	<u>\$1,703,160</u>

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

Huron County, Ohio
Statement of Revenues, Expenses and
Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2023

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Operating revenues:		
Charges for services	\$3,459,463	\$0
Miscellaneous	12,152	0
Total operating revenues	3,471,615	0
Operating expenses:		
Personal services	688,654	0
Contract services	1,805,161	0
Claims	0	99,846
Materials and supplies	5,629	0
Depreciation	164,887	0
Total operating expenses	2,664,331	99,846
Operating income (loss)	807,284	(99,846)
Nonoperating revenues (expenses):		
Interest and fiscal charges	(3,661)	0
Total nonoperating revenues (expenses)	(3,661)	0
Income before transfers	803,623	(99,846)
Transfers In	179,084	0
Changes in net position	982,707	(99,846)
Net position (deficit), January 1	(252,410)	1,803,006
Net position (deficit), December 31	\$730,297	\$1,703,160

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

Huron County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Cash flows from operating activities:		
Cash received from customers	\$3,532,899	\$0
Cash received from other operating revenues	12,152	0
Cash paid for claims	0	(99,846)
Cash paid to suppliers	(2,717,311)	0
Cash paid to employees and for fringe benefits	(630,764)	0
Net cash provided by (used for) operating activities	<u>196,976</u>	<u>(99,846)</u>
Cash flows from non-capital financing activities:		
Transfers In	179,084	0
Net cash provided by non-capital financing activities	<u>179,084</u>	<u>0</u>
Cash flows from capital and related financing activities:		
Principal payments - financed purchase	(42,646)	0
Interest paid	(3,738)	0
Principal payments - bonds payable	(20,000)	0
Net cash provided by (used for) capital and related financing activities	<u>(66,384)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	309,676	(99,846)
Cash and cash equivalents, January 1	719,989	1,803,006
Cash and cash equivalents, December 31	<u>\$1,029,665</u>	<u>\$1,703,160</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities		
Operating income (loss)	\$807,284	(\$99,846)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	164,887	0
Pension/OPEB Expense Not Affecting Cash	35,362	0
(Increase) decrease in operating assets:		
Receivables	73,436	0
Inventory	(4,844)	0
Increase (decrease) in operating liabilities:		
Accounts payable	25,222	0
Accrued wages and benefits	3,645	0
Compensated absences	13,020	0
Due to other governments	5,863	0
Unfunded closure/post-closure care costs	(926,899)	0
Total adjustments	<u>(610,308)</u>	<u>0</u>
Net cash provided by (used for) operating activities	<u>\$196,976</u>	<u>(\$99,846)</u>

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

Huron County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2023

	Custodial Funds
Assets:	
Current assets:	
Equity in pooled cash and investments	\$4,987,100
Segregated cash accounts	932,908
Taxes receivable	56,851,103
Due from other governments	3,981,536
<i>Total assets</i>	66,752,647
Liabilities:	
Due to other governments	5,941,997
Deferred Inflows of Resources:	
Property taxes	52,835,543
Net Position:	
Restricted for Individuals, Organizations and Other Governments	\$7,975,107

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

Huron County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2023

	Custodial Funds
Additions:	
Intergovernmental	\$7,496,557
Amounts received as fiscal agent	5,820,222
Licenses and permits and fees for other governments	135,555
Fines and forfeitures for other governments	17,342,665
Property tax collections for other governments	46,125,413
	76,920,412
 <i>Total additions</i>	
Deductions:	
Distributions as fiscal agent	\$5,183,219
Distributions of state funds to other governments	7,496,557
Distributions to State of Ohio	132,488
Fines and forfeitures disbtributions to other governments	16,980,653
Property tax distributions to other governments	45,352,588
Other Distributions	32,064
	75,177,569
 <i>Total deductions</i>	
Change in fiduciary net position	1,742,843
Net position, January 1 - As Restated	6,232,264
Net position, December 31	\$7,975,107

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

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

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

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

The Huron County Regional Airport Authority (the “Authority”) is organized under Section 308.03 of the Ohio Revised Code and is a governmental entity formed to service the County’s business and recreational aviation needs. The County Commissioners appoint all three members of the Authority’s Board. The Authority has a fiscal year ended December 31, 2023. The Authority reports on the full accrual basis of accounting. The County owns all of the land, buildings and improvements of the Airport and reports them within their capital assets in the governmental activities column of the statement of net position. The County believes that it would be misleading to exclude the Airport Authority as a discretely presented component unit. The County contributed \$0 to the Airport Authority in 2023. The Huron County Airport Authority has no debt. Based on these criteria the County has reported the Huron County Airport Authority as a discretely presented component unit of the County. For additional financial information, contact the Airport Manager at 961 US Route 20 East, Norwalk, Ohio 44857.

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

Related Organization - The County participates in one related organization, the Huron County Land Reutilization Corporation (Land Bank). (See Note P)

Jointly Governed Organization - The County participates in one jointly governed organization, the Clearwater Council of Governments. (See Note R)

Insurance Pools - The County participates in the County Risk Sharing Authority, Inc. (CORSA) and the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). (See Note L)

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

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

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

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

- * General Fund: This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state and local government funding, investment earnings and charges for services.
- * Mental Health Fund: This fund accounts for revenues received from a County-wide property tax levy, federal and state grants, and reimbursements used for various County mental health programs.
- * Board of Developmental Disabilities Fund: This fund accounts for the County-wide property tax levy, state grants and reimbursements used for care and services for the developmentally disabled.
- * Job and Family Services Fund: This fund accounts for all federal and state grants and reimbursements as well as transfers from the General Fund used for human services.
- * Motor Vehicle and Gas Tax Fund: This fund accounts for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge improvement programs.
- * Local Fiscal Recovery Fund: This fund accounts for the Coronavirus State and Local Fiscal Recovery Funds (SLRF) program, a part of the American Rescue Plan, to deliver moneys to state, local, and Tribal governments across the County to support their response to and recovery from the COVID-19 public health emergency.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Proprietary Fund: Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. These funds are used to account for operations that provide services, which are financed primarily by user charges, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes. Additionally, the County reports an Internal Service Fund which accounts for the goods or services provided by certain County departments to other County funds, departments and other governmental units, on a cost reimbursement basis. The County maintained a self-insurance fund for health insurance which accounted for the claims and administration of the health insurance program for covered County employees and their eligible dependents. As of January 1, 2016, the County was no longer self-insured and any run out claims are being paid from this fund. The County reports the following major proprietary fund:

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applies to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for established governmental accounting and financial principles. The County follows GASB guidance as applicable to its governmental and business-type activities.

Government-wide Financial Statements: The government-wide financial statements are prepared using the economic resources measurement focus. All assets, liabilities and deferred inflows/outflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Fund Financial Statements: All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, current liabilities and deferred inflows of resources generally are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Like the government-wide statements, all proprietary fund activities are accounted for on a flow of economic resources measurement focus. All assets, all liabilities, and all deferred inflows and outflows of resources associated with the operation of these funds are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Basis of Accounting: Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual bases of accounting arise in the recognition of revenue, the presentation of expenses versus expenditures, the recording of deferred inflows and outflows of resources related to net pension/OPEB liabilities (assets), and the recording of net pension/OPEB liabilities (assets).

Revenues—Exchange and Non-Exchange Transactions: Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Measurable means the amount of the transaction can be determined and available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of fiscal year-end.

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: property taxes available as an advance, sales tax, grants, interest, fees and charges for services.

Deferred Outflows and Deferred Inflows of Resources: Deferred outflows of resources represent a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expenditures/expenses) until then. The County recorded a deferred outflow of resources as of December 31, 2023 for pensions and other postemployment benefits. The deferred outflows of resources related to the pension and other postemployment benefits are explained in Notes G and H. The County also reports a deferred inflow of resources which represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenues) until that time. For the County these amounts consist of interest earnings and special assessments which are not collected in the available period, intergovernmental receivables which are not collected in the available period, pensions, and other postemployment benefits. Property taxes for which there is an enforceable legal claim as of December 31, 2023, but which were levied to finance fiscal year 2024 operations, have also been recorded as deferred inflows of resources.

The difference between deferred inflows on the statement of net position and the balance sheet is partially due to delinquent property taxes, intergovernmental grants, interest earnings, and special assessments not received during the available period. These were reported as revenues on the statement of activities and not recorded as deferred inflows on the statement of net position. Deferred inflows of resources related to pensions and other postemployment benefits are only reported on the Statement of Net Position. (See Notes G and H)

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expenses/Expenditures: On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses.

Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Budgetary Information: All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amounts that the County Commissioners may appropriate. The appropriation resolution is the Commissioners authorization to spend resources and set annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. Each County department prepares a budget that is approved by the Board of County Commissioners. The budget manager in the Auditor's Office can make modifications to the original budget within expenditure objects. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations at the object level (the legal level of control). Unencumbered and unexpended appropriations lapse at year-end. Encumbered and unpaid appropriations (reserved for encumbrances) are carried forward to the next year as authority for expenditures.

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

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

Budgetary schedules are not reported and budgets are not adopted for the following funds: Sheriff and Prosecutor Special Revenue funds and the OPWC Capital Projects fund.

The County's budgetary process accounts for certain transactions on a basis other than GAAP. The major differences between the budget basis and the GAAP basis are: (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP), and (2) Expenditures are recorded when encumbered, or paid in cash (budget), as opposed to when susceptible to accrual (GAAP) and (3) Certain funds have been included for reporting purposes as part of the General Fund (GAAP), but are not reported as part of the General Fund for budgetary (budget). Please see Note J for a reconciliation between the budget basis of accounting and the GAAP basis of accounting.

Cash and Cash Equivalents: To improve cash management, cash received by the County is pooled in a central bank account, which is managed by the County Treasurer. Amounts for all funds including proprietary funds, are maintained in this account or are temporarily used to purchase short-term investments. Individual fund integrity is maintained through the County's records. Each fund's interest in the pooled bank accounts is presented as "equity in pooled cash and investments" on the Statement of Net Position and the balance sheet.

Investments are stated at fair value which is based on quoted market prices, with the exception of nonparticipating repurchase agreements, which are reported at cost.

Investments are limited to State Treasury Asset Reserve of Ohio (STAROhio), certificates of deposit, money market funds, U.S. Government Agency securities, U.S. Treasury notes, foreign issues, municipal bonds, and commercial paper.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transaction to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Investment income is recorded in the General Fund and various Special Revenue Funds.

Changes in value in Investments during 2023 as reported in the fund financial statements totaled \$1,268,061 in the governmental funds. Interest in the fund financial statements totaled \$1,522,275 with \$1,502,418 in the General Fund, \$17,502 in the Motor Vehicle & Gas Tax, and \$2,355 in the remaining funds.

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

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

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

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

Capital Assets: Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$1,000 if acquired on/or before December 31, 2014 and \$5,000 thereafter (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Infrastructure acquired prior to GASB-34 has been reported. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized, as projects are constructed.

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

- 1 Furniture, fixtures and equipment 5-20 years
- 2 Buildings, structures, improvements 10-60 years
- 3 Land improvements 15-25 years
- 4 Infrastructure 10-50 years

Right to Use Leased Assets: A right to use leased asset is a lessee's right to use an asset over the life of a lease. The asset is calculated as the initial amount of the lease liability, plus any lease payments made to the lessor before the lease commencement date, plus any initial direct costs incurred, minus any lease incentives received. The amortization period of the right of use asset is from the lease commencement date to the earlier of the end of the lease term or the end of the useful life of the asset. At the termination of a lease, the right to use asset and associated lease liability are removed from the books of the lessee. The difference between the two amounts is accounted for as a gain or loss at that time.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Interfund Transactions: During the normal course of operations, the County has numerous transactions between funds. These transactions include operating transfers.

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

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

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

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

Unearned Revenue: Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

Fund Balances: Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance classification includes amounts that cannot be spent because they are not in the spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by resolution of the County Commissioners. The County Auditor is given the authority to assign amounts for the County through the issuance of purchase orders which obligate County monies so they cannot be used for other purposes. The Commissioners may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget.

Unassigned Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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

Of the County's restricted net position, none was restricted by enabling legislation.

Use of Estimates: The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and deferred inflows of resources 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.

Pensions and Net Post Employment Benefit (OPEB) Asset: For purposes of measuring the net pension liability, net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB systems report investments at fair value.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity.

Investments may only be made through specified dealers and institutions. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits:

At year-end, the County had \$60,774 in undeposited cash on hand which is included as part of net position.

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2023, the County's bank balance of \$13,987,154 was covered by FDIC in the amount of \$1,663,346, collateralized by specifically pledged collateral in the amount of \$9,249,321, collateralized in accordance with state law in the amount of \$2,471,501 and uninsured and uncollateralized in the amount of \$602,986 even though all Ohio Revised Code requirements had been met.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Investments: As of December 31, 2023, the County had the following investments and maturities:

	Carrying/Fair Value	<1 Year	1 - 2 Years	3-5 Years
STAR Ohio - Net Asset Value	\$ 29,209,959	\$ 29,209,959	\$ -	\$ -
Federal Farm Credit Bank	5,481,115	1,518,924	468,195	3,493,996
Federal Home Loan Bank	4,747,931	1,249,803	1,421,780	2,076,348
Federal Home Loan Mortgage Corp	1,809,402	142,036	741,310	926,056
Federal National Mortgage Association	977,465	324,281	653,184	-
Marketable CD	2,130,192	1,076,995	126,093	927,104
First American Government Obligation	131,678	131,678	-	-
Foreign Issues	407,794	-	235,938	171,856
US Treasury	7,403,766	893,390	779,869	5,730,507
AGM	593,678	-	468,400	125,278
Corporate Bond	276,145	276,145	-	-
Municipal Bonds	606,105	120,998	485,107	-
Total Investments	\$ 53,775,230	\$ 34,944,209	\$ 5,379,876	\$ 13,451,145

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2023. As discussed further in Note B, STAR Ohio is reported at its share price. All other investments of the County are valued using quoted market prices (Level 1 inputs).

Interest Rate Risk Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The County's investment policy addresses interest rate risk by requiring that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in short term investments.

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Investments in STAROhio and the money market were rated AAAM by Standard & Poor's. The Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Bank Mortgage Corporation, Federal National Mortgage Association Securities, and the taxable bonds are rated Aaa by Moody's. The non-taxable bonds, foreign issues, and marketable C.D.'s were unrated. The County has no investment policy dealing with investment credit risk beyond the requirements in state statutes. Ohio law requires that that the money market fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The County has no investment policy dealing with investment custodial risk beyond the requirements in ORC 135.14(M)(2) which states, "Payment for investments shall be made only upon the delivery of securities representing such investments to the treasurer, investing authority, or qualified trustee. If the securities transferred are not represented by a certificate, payment shall be made only upon receipt of confirmation of transfer from the custodian by the treasurer, governing board, or qualified trustee."

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer; however, their investment policy does stress diversification to limit potential losses. The County has invested 54.32% in STAR Ohio, 1.82% in Federal National Mortgage Corporation securities, 10.19% in Federal Farm Credit Bank securities, 3.36% in Federal Home Loan Bank Mortgage Corporation securities, 8.83% in Federal Home Loan Bank securities, 3.96% in Marketable Certificates of Deposit, 1.10% in Municipal Bonds, 13.80% in US Treasury Bonds, .76% in Foreign Issues, 0.24% in First American Government Obligation, 1.10% in AGM, and .50% in Corporate Bonds.

Component Unit -Airport -

Custodial credit risk for deposits is the risk that in the event of bank failure, the Airport will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2023, the Airport’s bank balance of \$43,836 was fully covered by FDIC.

NOTE D – INTERFUND TRANSACTIONS

Transfers to/from other funds during 2023 are as follows:

	Transfers In	Transfers Out
Major Governmental Funds:		
General Fund	\$ 97,309	\$ 2,051,467
Job and Family Services Fund	147,458	97,309
Board of Developmental Disabilities		400,000
Local Fiscal Recovery Fund	-	1,002,596
Total Major Governmental Funds:	244,767	3,551,372
Major Proprietary Fund:		
Landfill	179,084	-
Non-Major Governmental Funds:		
Mental Health	434,680	-
Juvenile Dependency Court	18,250	-
Prosecutor Title IV-E	52,000	-
EPA Hazmat	-	15,000
VOCA-A	14,351	-
MRDD Construction	1,002,596	-
Jail Permanent Improvement	682,644	-
Home Visiting	300,000	-
Children Services	465,000	-
Local Emergency Plan	15,000	-
Victims Assistance - B	58,000	-
Help Me Grow	100,000	-
Total Non-Major Governmental Funds:	3,142,521	15,000
Total	\$ 3,566,372	\$ 3,566,372

Transfers are used to 1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them; and 2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in others. The transfer of \$97,309 from the Job and Family Services Fund to the General Fund was to provide monies for debt service payments. This transfer was originally budgeted as a functional expenditure and was reclassified for reporting purposes as a transfer. The transfer from the Local Fiscal Recovery Fund to the DD Construction Fund was to reimburse this fund for the cost of facilities that had previously been paid by DD in a previous year. All transfers were made in accordance with the Ohio Revised Code.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE E – CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2023, is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$1,687,812	\$0	\$0	\$1,687,812
CIP	0	1,363,777	0	1,363,777
<i>Total capital assets not being depreciated</i>	1,687,812	1,363,777	0	3,051,589
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	39,107,630	756,639	0	39,864,269
Furniture, fixtures and equipment	15,625,744	579,626	(36,425)	16,168,945
Leased Asset	361,100	0	0	361,100
Infrastructure	61,875,370	5,760,482	0	67,635,852
<i>Total capital assets being depreciated</i>	116,969,844	7,096,747	(36,425)	124,030,166
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(28,770,878)	(680,302)	0	(29,451,180)
Furniture, fixtures and equipment	(10,253,955)	(1,056,765)	22,229	(11,288,491)
Leased Asset	(180,550)	(90,275)	0	(270,825)
Infrastructure	(30,512,382)	(2,504,532)	0	(33,016,914)
<i>Total accumulated depreciation</i>	(69,717,765)	(4,331,874)	22,229	(74,027,410)
<i>Total capital assets being depreciated, net</i>	47,252,079	2,764,873	(14,196)	50,002,756
<i>Governmental activities capital assets, net</i>	\$48,939,891	\$4,128,650	(\$14,196)	\$53,054,345

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE E – CAPITAL ASSETS (Continued)

Business-Type Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets, not being depreciated:</i>				
Land	\$307,678	\$0	\$0	\$307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,811,811	0	0	1,811,811
Land improvements	2,867,842	0	0	2,867,842
Furniture, fixtures and equipment	1,254,980	0	(2,000)	1,252,980
Total capital assets being depreciated	5,934,633	0	(2,000)	5,932,633
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(1,432,395)	(49,758)	0	(1,482,153)
Land improvements	(2,253,334)	(49,507)	0	(2,302,841)
Furniture, fixtures and equipment	(777,740)	(65,622)	2,000	(841,361)
Total accumulated depreciation	(4,463,469)	(164,887)	2,000	(4,626,356)
Total capital assets being depreciated, net	1,471,164	(164,887)	0	1,306,277
<i>Business-type activities capital assets, net</i>	<u>\$1,778,842</u>	<u>(164,887)</u>	<u>0</u>	<u>\$1,613,955</u>

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

<i>Governmental activities:</i>	
General government – legislative and executive	\$546,020
General government – judicial	54,892
Public safety	662,823
Public works	2,715,222
Health	159,700
Human services	193,217
<i>Total depreciation expense – governmental activities</i>	<u>\$4,331,874</u>
<i>Business-type activities:</i>	
Landfill	<u>\$164,887</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

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

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

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

The County issued \$520,000 in County Courthouse General Obligation bonds in 2010 and these bonds are being repaid from the Debt Service and County Bond Retirement Funds. These bonds are recovery zone economic development bonds where the interest is subsidized through a credit from the United States Treasury. The interest payments are recorded at gross and the subsidy is recorded as intergovernmental revenue. The amortization schedule reflects the gross amounts of interest payments due each year.

The County issued \$350,000 in County Landfill Transfer Station Improvement General Obligation Bonds in 2010 and these bonds are being repaid from the Landfill Fund.

The County issued \$1,430,000 in General Obligation Building improvement bonds in 2014 and these bonds are being repaid from the Debt Service Fund.

The County issued \$1,810,000 in General Obligation improvement bonds in 2018 and these bonds are being repaid from the Debt Service Fund.

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall direct legal debt margin is \$28.1 million.

Lease Obligations: The County report leases payable as defined by GASB Statement No. 87.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Closure and Post-closure Care Costs: State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$1,089,523 reported as landfill closure and post-closure care liability represents the total amount of estimated closure and post-closure costs. This amount is based on what it would cost to perform all closure and post-closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

Net Pension Obligations and Net Other Post-Employment Obligations: The net pension obligations and the net other post-employment (OPEB) obligations (when applicable) will be liquidated from the General, Motor Vehicle and Gas Tax, Job and Family Services, Board of Developmental Disabilities, Mental Health, Real Estate Assessment, Child Support, and other Special Revenue Funds, and the Landfill Enterprise Fund through regular employer contributions as required under the Ohio Revised Code. See Notes G and H for disclosures related to net pension obligations.

Loans: During 2015, the Board of Developmental Disabilities entered into an installment loan for the purpose of purchasing a bus. The loan was repaid from the Board of Developmental Disabilities Fund. During 2017, the County issued a \$20,000 OPWC loan for the purpose of an old state route safety upgrade. During 2018, The County issued \$33,187 in OPWC loans for road safety upgrades. During 2019, the County issued \$70,584 in OPWC loans for road safety upgrades and resurfacing. During 2020, the County issued \$45,000 in OPWC loans for road improvements. During 2021, the county issued \$14,590 in OPWC loans for bridge replacements. During 2022, the County issued \$20,000 in OPWC loans for bridge replacements.

Financed Purchase: During 2022, the County entered into a financed purchase agreement for a front-end loader for the Landfill in the amount of \$213,400. Payments will be made through 2025 from the Landfill Fund at which time the County will obtain ownership of the equipment.

Long-term debt and other obligations of the County at December 31, 2023 were as follows:

	Balance January 1, 2023	Additions	Deductions	Balance December 31, 2023	Amounts Due In One Year
Governmental Activities:					
General Obligation Bonds					
2007 Energy Conservation Bonds					
4.42%, due serially through 2026	\$607,000	\$0	\$142,000	\$465,000	\$148,000
General Obligation Bonds 2006 County					
Building 4.7%, due serially through 2026	97,000	0	23,000	74,000	23,000
General Obligation Bonds 2010 County					
Courthouse Improvement 2.75%-3.63%, due serially through 2030	285,000	0	30,000	255,000	30,000
General Obligation Improvement Bonds 2018					
3.01%, due semi-annually through 2028	1,160,000	0	180,000	980,000	185,000
General Obligation Building Improvement					
Bonds 2014					
2.95%, due serially through 2034	775,000	0	75,000	700,000	75,000
Subtotal Governmental Fund Obligations	2,924,000	0	450,000	2,474,000	461,000
OPWC Loans 2017-2019, 0% due annually through 2052	173,940	0	12,117	161,823	12,117
Lease Obligation	156,075	0	79,813	76,262	76,262
Pension Liability	10,372,659	24,955,483	0	35,328,142	0
OPEB Liability	0	744,892	0	744,892	0
Compensated Absences	1,778,792	1,787,169	1,913,415	1,652,546	69,361
Total Governmental Activities	\$15,405,466	\$27,487,544	\$2,455,345	\$40,437,665	\$618,740

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

	Balance January 1, 2023	Additions	Deductions	Balance December 31, 2023	Amounts Due In One Year
Business-Type Activities:					
Landfill closure and post-closure care costs	\$2,016,422	\$0	\$926,899	\$1,089,523	\$423,618
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	175,000	0	20,000	155,000	20,000
Financed Purchase 2.84%	131,608	0	42,646	88,962	42,646
Pension Liability	247,956	673,092	0	921,048	0
OPEB Liability	0	19,701	0	19,701	0
Compensated Absences	64,017	56,847	43,827	77,037	3,249
Total Business-type Activities	\$2,635,003	\$749,640	\$1,033,372	\$2,351,271	\$489,513

A summary of the County's future long-term debt funding requirements as of December 31, 2023 follows:

Year	Governmental Activities General Obligation Bonds		Governmental Activities Leases Payable		Governmental Activities OPWC Loans	Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2024	\$461,000	\$91,156	\$76,262	\$11,313	\$12,117	\$20,000	\$7,130
2025	470,000	73,508	0	0	12,117	20,000	6,210
2026	488,000	66,572	0	0	12,117	20,000	5,290
2027	300,000	37,209	0	0	12,117	20,000	4,370
2028	315,000	26,960	0	0	12,117	20,000	3,450
2029-2033	380,000	42,652	0	0	56,837	55,000	3,450
2034-2038	60,000	1,476	0	0	29,217	0	0
2039-2043	0	0	0	0	6,085	0	0
2044-2048	0	0	0	0	5,275	0	0
2049-2052	0	0	0	0	3,824	0	0
Total	\$2,474,000	\$339,533	\$76,262	\$11,313	\$161,823	\$155,000	\$29,900

Year	Business-Type Activities Financed Purchase	
	Principal	Interest
2024	\$42,646	\$2,527
2025	46,316	1,280
Total	\$88,962	\$3,807

Compensated Absences: As more fully described in Note B, the County uses the vesting method for recording sick leave obligations. Unpaid vested hours at December 31, 2023 representing this liability for all governmental funds are as follows:

	Hours
Vacation	47,299
Sick	39,994

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Deferred Compensation: County employees have the option of participating in two statewide-deferred compensation plans, created in accordance with the *Internal Revenue Code Section 457*. Under these plans, employees elect to have a portion of their pay deferred until a future time. According to these plans, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred pay and any income earned thereon is not subject to income tax until actually received by the employee. All amounts of compensation deferred under these plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are to be held in trust for the exclusive benefit of the participants and their beneficiaries.

NOTE G- DEFINED BENEFIT PENSION PLANS

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability/Net OPEB Asset

Pensions and OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period.

The net pension/OPEB liability (asset) represents the County’s proportionate share of each pension/OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan’s fiduciary net position. The net pension/OPEB liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions/OPEB are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset).

Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The remainder of this note includes the pension disclosures. See Note H for the OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) (Continued)

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the traditional and combined plans. County to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS' ACFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career. Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the COLA is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) (continued)

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member’s contributions plus or minus the investment gains or losses resulting from the member’s investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members’ contributions, vested employer contributions and investment gains or losses resulting from the members’ investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Effective January 1, 2023, the Combined Plan was consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option is no longer be available for member selection.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	and Local	Safety	Enforcement
2023 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
 2023 Actual Contribution Rates			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is determined by OPERS' Board and has no maximum rate established by ORC.
- *** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- **** These pension and employer health care rates are for the traditional plan. The employer contributions rates for the combined and the member-directed plan are allocated 2 percent and 4 percent, respectively, for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County’s contractually required contribution to OPERS was \$2,921,708 for 2023. Of this amount, \$353,175 is reported as an intergovernmental payable.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Plan Description - State Teachers Retirement System (STRS)

Plan Description – County licensed teachers participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS’ fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective Aug. 1, 2015, the calculation is 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until Aug. 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 34 years of service credit at any age.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until Aug. 1, 2023 when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all of their member contributions and 11.09% of the 14% employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS Ohio. The remaining 2.91% of the 14% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined (CO) Plan offers features of both the DB Plan and the DC Plan. In the CO Plan, 12% of the 14% member rate is deposited into the member’s DC account and the remaining 2% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the CO Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member’s defined contribution account or the defined contribution portion of a member’s Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

Funding Policy – Employer and member contribution rates are established by the Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14% and the statutory member rate is 14% of covered payroll. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2023 contribution rates were equal to the statutory maximum rates.

The County’s contractually required contribution to STRS Ohio was \$17,453 for fiscal year 2023.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS and STRS was measured as of December 31, 2023 and June 30, 2023, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportionate Share of the Net Pension Liability - Current Year	0.1220770%	0.00087110%	
Proportionate Share of the Net Pension Liability - Prior Year	<u>0.1198350%</u>	<u>0.00087487%</u>	
Change in Proportionate Share Proportion of the Net Pension Liability	<u>0.0022420%</u>	<u>-0.0000038%</u>	
Pension Expense (Gain)	\$36,061,599	\$187,591	\$36,249,190
	\$5,447,595	(\$18,370)	\$5,429,225

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Differences between projected and actual economic experience	\$ 1,197,816	\$ 6,839	\$ 1,204,655
Changes in assumptions	380,966	15,449	396,415
Differences between projected and actual investment earnings	10,485,962	-	10,485,962
Changes in proportion	272,133	4,540	276,673
County contributions subsequent to the measurement date	<u>2,921,708</u>	<u>8,858</u>	<u>2,930,566</u>
Total	<u>\$ 15,258,585</u>	<u>\$ 35,686</u>	<u>\$ 15,294,271</u>
Deferred Inflows of Resources			
Differences between projected and actual economic experience	\$ -	\$ 417	\$ 417
Differences between projected and actual investment earnings	-	562	562
Changes in assumption	-	11,629	11,629
Changes in proportion	<u>18,757</u>	<u>40,195</u>	<u>58,952</u>
Total	<u>\$ 18,757</u>	<u>\$ 52,803</u>	<u>\$ 71,560</u>

\$2,930,566 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2024.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2024	\$1,779,740	(\$18,833)	\$1,760,907
2025	2,477,641	(14,401)	2,463,240
2026	3,025,518	8,422	3,033,940
2027	5,035,221	(1,163)	5,034,058
Total	\$12,318,120	(\$25,975)	\$12,292,145

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future. Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2% down to 6.9%, for the defined benefit investments.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2022 are presented below for the OPERS Traditional Plan.

	2022
	5-year period ended December 31,
Experience Study	2020
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (continued)

The most recent experience study was completed for the five-year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Defined Benefit portfolio’s target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

	2022	2022
Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	22.00 %	2.62 %
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Party	2.00	4.37
Other investments	5.00	3.27
Total	100.00 %	

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 12.1% for 2022.

Discount Rate The discount rate used to measure the total pension liability was 6.9% for the Traditional Pension Plan for the year ended December 31, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.9 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (continued)

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
County's proportionate share of the net pension liability	\$54,019,073	\$36,061,599	\$21,124,204

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Projected salary increases	8.50% at age 20 to 2.50% at age 65
Payroll Increases	3.0%
Investment Rate of Return	7.00 percent, net of investment expenses
Discount Rate of Return	7.00%
Cost-of-Living Adjustments (COLA)	0%

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2023 valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021.

STRS Ohio's investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – STRS (continued)

<u>Asset Class</u>	<u>Target Allocation *</u>	<u>Long-Term Expected Rate of Return**</u>
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80 %
Alternatives	19.00	7.38 %
Fixed Income	22.00	1.75 %
Real Estate	10.00	5.75 %
Liquidity Reserves	1.00	1.00 %
 Total	 <u>100.00 %</u>	

* Final target weights reflected at October 1, 2022.

** 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rates described previously. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2023.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the net pension liability as of June 30, 2023, calculated using the current period discount rate assumption of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current assumption:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
County's proportionate share of the net pension liability	\$288,473	\$187,591	\$102,272

Assumptions and Benefit Changes Since the Prior Measurement Date The discount rate remained at 7.00% for the June 30, 2023 valuation.

Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE H – DEFINED BENEFIT OPEB PLANS

See Note G for a description of the net OPEB liability (asset).

Net OPEB (Liability) Asset

The net OPEB liability (asset) reported on the statement of net position represents a liability (asset) for employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability (asset) represents the County’s proportionate share of each OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan’s fiduciary net position. The net OPEB liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

The Ohio Revised Code limits the County’s obligation for this liability (asset) (when applicable) to annually required payments. The County cannot control benefit terms or the manner in which OPEB are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including OPEB.

GASB 75 assumes the liability (asset) is solely the liability (asset) of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability (asset). Resulting adjustments to the net OPEB liability (asset) would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan’s unfunded benefits (when applicable) is presented as a long-term *net OPEB liability (asset)* on the accrual basis of accounting. Any liability, if any, for the contractually-required OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) - Continued

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022 who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

The Ohio Revised Code permits but does not require OPERS to provide health care to its eligible benefit recipients. District to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) - Continued

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan was 0 percent during calendar year 2023. For the calendar year 2022 and for the time period January 1, 2023 through June 30, 2023, OPERS did not allocate any employer contributions to health care for members in the Combined Plan. For the time period July 1, 2023 through December 31, 2023, OPERS allocated 2.0 percent of employer contributions to health care for members in the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2023 was 4.0 percent. Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$0 for 2023.

State Teachers Retirement System (STRS Ohio)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2023, STRS did not allocate any employer contributions to post-employment health care.

Net Other Post Employment Benefit (OPEB) Liability (Asset), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Liability (Asset)

The net OPEB assets and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021 rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS’s total OPEB liability (asset) was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County’s proportion of the net OPEB liability (asset) was based on the County’s share of contributions to the retirement plan relative to the contributions of all participating entities.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Net Other Post Employment Benefit (OPEB) Liability (Asset), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Liability (Asset) - Continued

Following is information related to the proportionate share, the net OPEB asset, and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportionate Share of the Net OPEB Liability (Asset) - Current Year	0.1212640%	0.00087110%	
Proportionate Share of the Net OPEB Liability (Asset) - Prior Year	<u>0.1188260%</u>	<u>0.00087487%</u>	
Change in Proportionate Share	<u>0.0024380%</u>	<u>-0.00000377%</u>	
Proportion of the Net OPEB Liability	\$764,593	\$0	\$764,593
(Asset)	\$0	(\$16,942)	(\$16,942)
OPEB Expense (Income)	(\$1,336,404)	(\$2,712)	(\$1,339,116)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Differences between projected and actual economic experience	\$ -	\$ 26	\$ 26
Changes in assumptions	746,795	2,495	749,290
Differences between projected and actual investment earnings	1,518,508	31	1,518,539
Changes in proportion	12,982	187	13,169
Total	<u>\$ 2,278,285</u>	<u>\$ 2,739</u>	<u>\$ 2,281,024</u>

Deferred Inflows of Resources			
Differences between projected and actual economic experience	\$ 190,719	\$ 2,583	\$ 193,302
Changes in assumptions	61,450	11,178	72,628
Changes in proportion	1,105	4,077	5,182
Total	<u>\$ 253,274</u>	<u>\$ 17,838</u>	<u>\$ 271,112</u>

There were no amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date since no OPEB contributions were made subsequent to the measurement date.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Net Other Post Employment Benefit (OPEB) Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Liability (asset) - Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2024	\$251,274	(\$7,206)	\$244,068
2025	566,650	(6,799)	559,851
2026	473,519	(4,122)	469,397
2027	733,568	(1,006)	732,562
2028	-	(1,097)	(1,097)
Thereafter	-	5,131	5,131
Total	\$2,025,011	(\$15,099)	\$2,009,912

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between the System and plan members. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions.

The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022.

The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

	December 31, 2022
Wage Inflation	2.75 percent
Projected Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation at 2.75%
Future Salary Increases, including inflation	
Single Discount Rate:	
Current measurement date	5.22 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.05 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent ultimate in 2036
Actuarial Cost Method	Individual Entry Age
Experience Study	5-Year Period Ended December 31, 2020

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS - Continued

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health-care related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested for the Health Care portfolio was a gain of 15.6% for 2022.

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The System’s primary goal is to achieve and maintain a fully funded status for benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board’s investment consultant.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.56 %
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other investments	6.00	1.84
Total	100.00 %	

Discount Rate A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6.00 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 4.05 percent (Fidelity Index’s “20-Year Municipal GO AA Index”) for the year ended December 31, 2022. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (continued)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate and Changes in the Health Care Cost Trend Rates

The following table presents the County’s proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 5.22 percent, as well as what the County’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
County's proportionate share of the net OPEB liability (asset)	\$2,602,325	\$764,593	(\$751,837)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Health Care Cost Trend Rate

Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB liability	\$716,670	\$764,593	\$818,532

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023, actuarial valuation are presented below:

Salary increases	Varies by service from 2.5% to 8.5%	
Payroll increases	3.00%	
Investment rate of return	7.00% net of investment expenses, including inflation	
Discount rate of return	7.00%	
Health care cost trends	Initial	Ultimate
Medical		
Pre-Medicare	7.50%	4.14%
Medicare	-10.94%	4.14%
Prescription Drug		
Pre-Medicare	-11.95%	4.14%
Medicare	1.33%	4.14%

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions - STRS

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

Mortality Rates — For healthy retirees the post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Experience Studies — Actuarial assumptions used in the June 30, 2023 valuation are based on the results of the latest actuarial experience study for the period July 1, 2015 through June 30, 2021.

Investment Return Assumptions — STRS Ohio’s investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation *</u>	<u>Long-Term Expected Rate of Return**</u>
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80 %
Alternatives	19.00	7.38 %
Fixed Income	22.00	1.75 %
Real Estate	10.00	5.75 %
Liquidity Reserves	1.00	1.00 %
Total	100.00 %	

* Final target weights reflected at October 1, 2022.

** 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio’s investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00% was used to measure the total OPEB (asset) liability as of June 30, 2023.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – STRS (continued)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2022, calculated using the current period discount rate assumption of 7.00%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease in Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
County's proportionate share of the net OPEB asset	(\$14,339)	(\$16,942)	(\$19,208)
	1% Decrease in Trend Rates	Current Trend Rate	1% Increase in Trend Rates
County's proportionate share of the net OPEB asset	(\$19,314)	(\$16,942)	(\$14,085)

Changes in Assumptions and Benefit Terms since the Prior Measurement Date The discount rate remained unchanged at 7.00% for the June 30, 2023 valuation.

Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

NOTE I - PROPERTY AND SALES TAXES

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 2023 were based, is as follows:

Real property	\$1,219,158,140
Public utility	93,754,390
Total assessed property value	\$1,312,912,530

In 2023 real property taxes were levied on January 1, 2023 on the assessed values as of January 1, 2022 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 2018. Tangible personal property tax was phased out by the State of Ohio effective January 1, 2009. All that remains to be collected by the county are any delinquencies.

Real property taxes are payable annually or semi-annually. In 2023 if paid annually, payment was due by February 14, 2023. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 14, 2023 with the remainder due July 11, 2023. 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 custodial funds of the County.

Accrued property taxes receivable represents current and delinquent taxes outstanding for real, tangible personal and public utility taxes which were measurable as of December 31, 2023. 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 2023 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE I - PROPERTY AND SALES TAXES (Continued)

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

Purpose	Voter Authorized Rate (a)	Rate Levied for Current Year Collection Agriculture/ Residential (b)	Other	Final Collection Year
General Fund	None			
Mental Health	.50	.415878	.490530	2024
MRDD Operating	.20	.028934	.101335	(c)
MRDD Operating	1.30	.926322	1.275379	(c)
MRDD Operating	1.50	1.069774	1.471591	(c)
MRDD Operating	1.00	.781357	.981061	2025
MRDD Operating	1.00	.908081	.991835	2022
Senior Citizens	.50	.390616	.490530	2023
Senior Citizens	.05	.041587	.049053	2023
Senior Citizens	.05	.046364	.050000	2023
911 & Countywide				
Communications	.725	.672291	.725000	2023
Health Operating	.50	.455570	.497464	2026
Health Operating	.25	.232095	.250000	2029
Senior Citizens	.055	.051001	.055000	2024

- (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.

Sales Taxes - The County Commissioners, by resolution, imposed a 1.5 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

A reconciliation for all major governmental funds at December 31, 2023 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenditures and other uses follows:

	General Fund	Mental Health Fund	Board of Developmental Disabilities Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund	Local Fiscal Recovery Fund
GAAP Basis	\$3,316,516	\$494,000	\$638,033	(\$43,599)	\$789,023	(\$2,736,186)
Net adjustment for revenue accruals	(401,185)	7,193	(185,217)	(100)	(4,357,502)	0
Net adjustment for expenditure accruals	2,082,385	(1,390,534)	100,020	64,411	4,158,357	(141,193)
Net adjustments for encumbrances	(1,199,696)	0	(519,015)	(53,348)	(154,176)	(578,160)
Perspective Budgeting Difference *	(201,437)	0	0	0	0	0
Budget Basis	<u>\$3,596,583</u>	<u>(\$889,341)</u>	<u>\$33,821</u>	<u>(\$32,636)</u>	<u>\$435,702</u>	<u>(\$3,455,539)</u>

* - As part of GASB Statement No. 54, "Fund Balance Reporting", certain funds that are legally budgeted in separate special revenue funds are considered part of the General Fund on a GAAP basis. This includes the Local School Revenue Fund, the Recorders Equipment Fund, the Title Department Fund, the Benefit Reserve Fund, the Unclaimed Money Fund, and the Medicaid Sales Tax Transition Fund. These funds have legally adopted budgets and have separate schedules of revenues, expenditures and changes in fund balance – budget and actual (non-GAAP budgetary basis) presented.

NOTE K - COMMITMENTS AND CONTINGENCIES

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

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

NOTE L - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County originally established an Internal Service Fund to account for and finance a self-funded employee health care benefits program. This program was discontinued effective January 1, 2016 and the County is participating in the County Risk Sharing Authority Inc.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE L - RISK MANAGEMENT (Continued)

The County Risk Sharing Authority Inc. (CORSA) is a public entity risk sharing pool among sixty-five counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance. Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board, and 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 2023 was \$238,072.

The County participates in the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation, and insurance purchasing pool with membership open to Ohio political subdivisions, to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims contingency reserve fund, as well as the fixed cost of the consortium.

The business and affairs of the consortium are governed by a board comprised of representatives of counties that participate in the program. Two thirds of the directors are County Commissioners of the member Counties and one third are employees of member Counties. Each member of the consortium is entitled to one vote. At all times on director is required to be a member of the board of directors of the County Commissioners Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

Upon withdrawal from the Consortium, the County will be responsible for paying the funding rates and assessments, if any, that were applicable during the term of the agreement and shall remain responsible for any assessments made by the board for one or more years of the County's participation in CEBCO.

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

NOTE M - ACCOUNTABILITY AND COMPLIANCE

At December 31, 2023, the Alternative Response Fund had a deficit fund balance of \$25,260 which was created by the application of accounting principles generally accepted in the United States of America. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE N – FUND BALANCES

Fund balance is classified as non-spendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on the fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle Gas Tax	Local Fiscal Recovery	Other Governmental Funds	Total Governmental Funds
Nonspendable								
Unclaimed Monies	472,476	\$0	\$0	\$0	\$0	\$0	\$0	\$472,476
Materials & Supplies Inventory	0	0	0	0	596,821	0	475	597,296
Prepays	114,375	0	5,438	0	1,095	0	21,867	142,775
Total of Nonspendable	586,851	0	5,438	0	597,916	0	22,342	1,212,547
Restricted For:								
Board of Developmental Disabilities	0	0	10,108,689	0	0	0	0	10,108,689
Child Support	0	0	0	0	0	0	1,890,729	1,890,729
Local Fiscal Recovery	0	0	0	0	0	2,557,703	0	2,557,703
Real estate assessment	0	0	0	0	0	0	633,118	633,118
EMA	0	0	0	0	0	0	134,347	134,347
Mun्य Road	0	0	0	0	0	0	1,030,989	1,030,989
Home Visiting	0	0	0	0	0	0	438,791	438,791
DD residential	0	0	0	0	0	0	866,255	866,255
Job and family services	0	0	0	675,873	0	0	0	675,873
Motor vehicle and gas tax	0	0	0	0	4,785,345	0	0	4,785,345
Mental Health	0	3,010,573	0	0	0	0	0	3,010,573
Children's services	0	0	0	0	0	0	1,342,119	1,342,119
Law Library	0	0	0	0	0	0	593,332	593,332
Special Projects CP	0	0	0	0	0	0	506,587	506,587
DRETAC	0	0	0	0	0	0	305,672	305,672
EPA hazmat	0	0	0	0	0	0	105,161	105,161
Help me grow	0	0	0	0	0	0	377,887	377,887
Ditch maintenance	0	0	0	0	0	0	78,452	78,452
Victims assistance	0	0	0	0	0	0	20,066	20,066
Clerk of Courts computer	0	0	0	0	0	0	367,806	367,806
Early Intervention	0	0	0	0	0	0	290,358	290,358
Other purposes	0	0	0	0	0	0	3,386,405	3,386,405
Debt service	0	0	0	0	0	0	1	1
Capital projects	0	0	0	0	0	0	4,664,942	4,664,942
Total Restricted	0	3,010,573	10,108,689	675,873	4,785,345	2,557,703	17,033,017	38,171,200
Assigned								
Purchase Orders	788,253	0	0	0	0	0	0	788,253
Total Assigned	788,253	0	0	0	0	0	0	788,253
Unassigned (Deficit)								
	14,984,150	0	0	0	0	0	(25,260)	14,958,890
Total Fund Balances	16,359,254	\$3,010,573	\$10,114,127	\$675,873	\$5,383,261	\$2,557,703	\$17,030,099	\$55,130,890

NOTE O - CLEARWATER COUNCIL OF GOVERNMENTS

The Clearwater Council of Governments (Clearwater) is a regional council of governments comprised of the boards of Developmental Disabilities (DD) of Crawford, Erie, Huron, Marion, Morrow, Ottawa, Sandusky, and Seneca Counties. The Board of Directors is made up of the superintendents from each of these DD Boards. Clearwater is the administrator of various grant moneys for each of these Boards of DD. The degree of control exercised by any participating government is limited to its representation on the Board. Financial information can be obtained from the Clearwater Council of Governments, 235 North Toussaint South Road, Oak Harbor, Ohio 43449.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE P – SIGNIFICANT ENCUMBRANCES BY FUND

At year end, the significant encumbrances are as follows:

General Fund	\$1,199,696
Mental Health Fund	1,330,102
Children Services Fund	175,000
Board of Developmental Disabilities Fund	519,015
Job and Family Services Fund	53,348
Local Fiscal Recovery Fund	578,160
Auto Tax Fund	154,176
Permanent Improvements Fund	190,159
Sheriffs Policing Fund	200,956

NOTE Q – RELATED ORGANIZATION

The Huron County Land Reutilization Corporation (Land Bank) is a legally separate, not-for-profit corporation served by a nine-member self-appointed board. The Land Bank’s board is comprised of two Huron County Commissioners, the Huron County Treasurer, an appointee from the City of Norwalk, the president of the Huron County Township Association, the president of the Firelands Real Estate Association, the city manager of the City of Willard, the village administrator for the Village of New London and an appointee as a private citizen who also happens to be the other Huron County Commissioner. The Land Bank plan will be to acquire abandoned, un-utilized or blighted properties, through tax foreclosure of delinquent lands, property donations and limited property purchases with the goal of redeveloping those properties to revitalize the County. The Huron County Land Bank operates on a fiscal year ending December 31. Huron County entered into a reimbursement agreement with the Land Bank and provided an initial startup loan during fiscal year 2018 in the amount of \$46,869. This balance was repaid as of fiscal year ended 2021. The County evaluated the Land Bank and determined that it would not be included as a component unit of the County but would be considered a related organization since the County is not able to control the Land Bank through the Board and future revenues are anticipated to come from multiple sources outside of the County.

NOTE R – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June, 2021 while the national state of emergency ended in April 2023. The impact on the County’s future operating costs, revenues, and recovery from emergency funding (if any), either federal or state, cannot be estimated.

The County’s investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

During 2023, the County did receive COVID-19 funding. The County did not subgrant funds to other governments and organization nor were funds returned to any granting agency, and no funds were spent on-behalf of other governments. The County also did not receive on-behalf of grants from another government.

NOTE S – RESTATEMENT OF BEGINNING BALANCES

Previously reported net position for the Custodial Funds included some items which have been determined that should have been recorded as payables. Correction of this error had the following effect on previously reported net position.

	Fiduciary Funds
Net Position, As Reported, December 31, 2022	\$10,159,384
Restatements for Unrecorded Payables	<u>(3,927,120)</u>
Net Position, As Restated, January 1, 2023	<u>\$6,232,264</u>

Huron County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System
Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability	0.122077%	0.119835%	0.119366%	0.115711%	0.114745%	0.112993%	0.116478%	0.119010%	0.122142%	0.122142%
County's proportionate share of the net pension liability	\$ 36,061,599	\$ 10,426,130	\$ 17,675,506	\$ 22,871,065	\$ 31,426,329	\$ 17,726,411	\$ 26,450,172	\$ 20,614,033	\$ 14,731,690	\$ 14,398,951
County's covered payroll	\$ 19,269,021	\$ 18,536,586	\$ 17,881,671	\$ 17,274,586	\$ 16,468,107	\$ 15,880,354	\$ 15,531,117	\$ 15,507,275	\$ 14,994,308	\$ 14,734,392
County's proportionate share of the net pension liability as a percentage of its covered payroll	187.15%	56.25%	98.85%	132.40%	190.83%	111.62%	170.30%	132.93%	98.25%	97.72%
Plan fiduciary net position as a percentage of the total pension liability	75.74%	92.62%	86.88%	82.17%	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

Amounts presented as of the County's measurement date which is the prior fiscal year.
See accompanying notes to the required supplementary information.

Huron County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
State Teachers Retirement System of Ohio
Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability	0.00087110%	0.00087487%	0.00112701%	0.00113095%	0.00107561%	0.00131411%	0.00158055%	0.00131413%	0.00146701%	0.00126573%
County's proportionate share of the net pension liability	\$ 187,591	\$ 194,485	\$ 144,099	\$ 273,650	\$ 237,865	\$ 288,943	\$ 375,463	\$ 439,879	\$ 405,439	\$ 307,869
County's covered payroll	\$ 139,057	\$ 59,107	\$ 73,857	\$ 135,057	\$ 127,214	\$ 120,964	\$ 121,864	\$ 153,057	\$ 139,269	\$ 183,115
County's proportionate share of the net pension liability as a percentage of its covered payroll	134.90%	329.04%	195.11%	202.62%	186.98%	238.87%	308.10%	287.40%	291.12%	168.13%
Plan fiduciary net position as a percentage of the total pension liability	80.02%	78.88%	87.78%	75.48%	77.40%	77.31%	75.29%	66.78%	72.09%	74.71%

Amounts presented as of the County's measurement date which is the prior fiscal year.
See accompanying notes to the required supplementary information.

Huron County, Ohio
Required Supplementary Information
Schedule of County Pension Contributions
Ohio Public Employees Retirement System
Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 2,921,708	\$ 2,697,663	\$ 2,595,122	\$ 2,503,434	\$ 2,418,442	\$ 2,305,535	\$ 2,064,446	\$ 1,863,734	\$ 1,860,873	\$ 1,799,317
Contributions in relation to the contractually required contribution	<u>(2,921,708)</u>	<u>(2,697,663)</u>	<u>(2,595,122)</u>	<u>(2,503,434)</u>	<u>(2,418,442)</u>	<u>(2,305,535)</u>	<u>(2,064,446)</u>	<u>(1,863,734)</u>	<u>(1,860,873)</u>	<u>(1,799,317)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$20,869,343	\$ 19,269,021	\$ 18,536,586	\$ 17,881,671	\$ 17,274,586	\$ 16,468,107	\$ 15,880,354	\$ 15,531,117	\$ 15,507,275	\$ 14,994,308
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%	12.00%	12.00%	12.00%

See accompanying notes to the required supplementary information

Huron County, Ohio
Required Supplementary Information
Schedule of County Pension Contributions
State Teachers Retirement System of Ohio
Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 17,453	\$ 19,468	\$ 8,275	\$ 10,340	\$ 18,908	\$ 17,810	\$ 16,935	\$ 17,061	\$ 21,428	\$ 18,105
Contributions in relation to the contractually required contribution	<u>(17,453)</u>	<u>(19,468)</u>	<u>(8,275)</u>	<u>(10,340)</u>	<u>(18,908)</u>	<u>(17,810)</u>	<u>(16,935)</u>	<u>(17,061)</u>	<u>(21,428)</u>	<u>(18,105)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County covered payroll	\$ 124,664	\$ 139,057	\$ 59,107	\$ 73,857	\$ 135,057	\$ 127,214	\$ 120,964	\$ 121,864	\$ 153,057	\$ 139,269
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%

See accompanying notes to the required supplementary information.

Huron County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability/(Asset)
Ohio Public Employees Retirement System
Last Seven Years (1)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability/(asset)	0.12126400%	0.11882600%	0.11821800%	0.11424800%	0.11353500%	0.11194000%	0.11452000%
County's proportionate share of the net OPEB liability/(asset)	\$ 764,593	\$ (3,721,812)	\$ (2,106,148)	\$ 15,780,617	\$ 14,802,284	\$ 12,155,859	\$ 11,566,909
County's covered payroll	\$ 19,269,021	\$ 18,536,586	\$ 17,881,671	\$ 17,274,586	\$ 16,468,107	\$ 15,880,354	\$ 15,531,117
County's proportionate share of the net OPEB liability/(asset) as a percentage of its covered payroll	3.97%	-20.08%	-11.78%	91.35%	89.88%	76.55%	74.48%
Plan fiduciary net position as a percentage of the total OPEB liability/(asset)	94.79%	128.23%	115.57%	47.80%	46.33%	54.14%	54.05%

(1) Information prior to 2017 is not available.
Amounts presented as of the County's measurement date which is the prior fiscal year.
See accompanying notes to the required supplementary information.

Huron County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)
State Teachers Retirement System of Ohio
Last Seven Years (1)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability (asset)	0.00087110%	0.00087487%	0.00112701%	0.00113095%	0.00107561%	0.00131411%	0.00158055%
County's proportionate share of the net OPEB liability (asset)	\$ (16,942)	\$ (22,653)	\$ (23,762)	\$ (19,876)	\$ (17,815)	\$ (21,116)	\$ 61,667
County's covered payroll	\$ 139,057	\$ 59,107	\$ 73,857	\$ 135,057	\$ 127,214	\$ 120,964	\$ 121,864
County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	-12.18%	-38.33%	-32.17%	-14.72%	-14.00%	-17.46%	50.60%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	168.52%	230.73%	174.73%	182.13%	174.74%	176.00%	47.11%

(1) Information prior to 2017 is not available.
Amounts presented as of the County's measurement date which is the prior fiscal year.
See accompanying notes to the required supplementary information.

Huron County, Ohio
Required Supplementary Information
Schedule of the County's OPEB Contributions
Ohio Public Employees Retirement System
Last Eight Years (1)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,443	\$ 310,622
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	(154,443)	(310,622)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County covered payroll	\$ 20,869,343	\$ 19,269,021	\$ 18,536,586	\$ 17,881,671	\$ 17,274,586	\$ 16,468,107	\$ 15,880,354	\$ 15,531,117
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.00%	2.00%

(1) Information prior to 2016 is not available.
See accompanying notes to the required supplementary information.

Huron County, Ohio
Required Supplementary Information
Schedule of the County's OPEB Contributions
State Teachers Retirement System of Ohio
Last Eight Years (1)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County covered payroll	\$ 124,664	\$ 139,057	\$ 59,107	\$ 73,857	\$ 135,057	\$ 127,214	\$ 120,964	\$ 121,864
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(1) Information prior to 2016 is not available.
See accompanying notes to the required supplementary information.

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

OPERS Net Pension Liability

Changes in benefit terms:

There were no changes in benefit terms for 2015 through 2017.

For 2018, COLAs provided up to December 31, 2018 will be based upon a simple, 3 percent COLA. COLAs provided after December 31, 2018 continue to be simple, but will be based upon the annual percentage change in the Consumer Price Index (CPI), and not greater than 3 percent.

There were no significant changes in benefit terms for 2019 or 2020.

For 2021, in October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to .5 percent simple through 2021, then 2.15 percent simple.

For 2022, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from .5 percent simple through 2021, then 2.15 simple to 3.0 percent simple through 2022, then 2.05 percent simple.

For 2023, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3.0 percent simple through 2023, then 2.05 percent simple.

Changes in Assumptions:

There was a change in assumptions for 2023 and 2022. There were no significant changes in assumptions for 2021 and 2020. Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These assumptions compared with those used beginning in 2017 and in 2016 are presented below:

	2023	2022	2021, 2020 and 2019
Wage Inflation	2.75 percent	2.75 percent	3.25 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	See below	See below	See below
Investment Rate of Return	6.9 percent	6.9 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age
	2018 and 2017	2016 and prior	
Wage Inflation	3.25 percent	3.75 percent	
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation	
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	
Post-January 7, 2013 Retirees	See below	See below	
Investment Rate of Return	7.5 percent	8 percent	
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	

OPERS Net OPEB Liability

Changes in benefit terms:

There were no significant changes in benefit terms for 2018-2023.

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) (CONTINUED)

OPERS Net OPEB Liability (Continued)

Changes in assumptions

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2022 use mortality rates based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Investment Return Assumption:

2023-2019	6 percent
2018	6.5 percent

Municipal Bond Rate:

2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) (CONTINUED)

OPERS Net OPEB Liability (Continued)

Changes in Assumptions: (Continued)

<i>Municipal Bond Rate (Continued):</i>	
2018	3.31 percent
<i>Single Discount Rate:</i>	
2023	5.22 percent
2022-2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
 <i>Health Care Cost Trend Rate:</i>	
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10 percent, initial 3.5 percent, ultimate in 2030
2019	10 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

STRS Net Pension Liability

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2014-2016. For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero effective July 1, 2017. There were no changes in benefit terms for 2018-2023.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience. There were no changes of assumption for 2018-2021. For 2022, the following changes in assumptions affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.45% to 7.00%; (b) the long term expected rate of return was reduced from 7.45% to 7.00%. For 2023, the following change of assumptions affected the total pension liability since the prior measurement date: (1) The projected salary increases went from 12.50% at age 20 to 2.50% at age 65 to varies by service from 2.50% to 8.50%.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO (CONTINUED)

STRS Net OPEB Liability

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2017. For fiscal year 2018, STRS reduced the subsidy multiplier for non-Medicare benefit recipients from 2.1% to 1.9% per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019. For fiscal year 2019, STRS increased the subsidy multiplier for non-Medicare benefit recipients from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020. For fiscal year 2020, STRS increased the subsidy percentage from 1.944% to 1.984% effective January 1, 2020. The Medicare Subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021. For fiscal year 2021, the non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely. There was no change to the claims costs process. The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely. There were no changes in benefit terms from the amounts reported for 2023.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in the discount rate from 4.13% to 7.45% and (b) decrease in trend rates from 6.00%-11.00% initial; 4.50%ultimate down to 5.23%-9.62% initial; 4.00% ultimate. For 2019, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in prescription drug trend rates from -5.23%-9.62% initial; 4.00% ultimate up to 4.00%-9.62% initial; 4.00% ultimate. For 2020, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) decrease in medical trend rates from 4.93%-5.87% to -6.69%-5.00%and (b) an increase in prescription drug trend rates from 7.73%-9.62% to 6.50%-11.87%. For fiscal year 2021, the investment and discount rate of return changed from 7.45% to 7.0%. For fiscal year 2022, the health care cost trend rate changed from 5.0% - 6.5% initial with 4.0% ultimate to 7.5% - 9.0% initial with 3.9% ultimate. For fiscal year 2022, the long-term expected rate of return was reduced from 7.45% to 7.00%. The discount rate was reduced from 7.45% in the prior year to 7.00% in the current year. The health care cost trend rates were changed to the following: medical Medicare from -6.69% initial - 4.00% ultimate down to -16.18% initial - 4.00% ultimate; prescription drug Medicare from 11.87% initial - 4.00% ultimate up to 29.98% initial - 4.00% ultimate. For fiscal year 2023, the projected salary increase went from 12.50% at age 20 to 2.50% at age 65 to varies by services from 2.50% to 8.50%. The health care cost trend rates were changed to the following: Pre-Medicare from 5.00% initial - 4.00% ultimate to 7.50% initial - 3.94% ultimate; medical Medicare from -16.18% initial - 4.00% ultimate to - 68.78% initial - 3.94% ultimate; prescription drug Pre-Medicare from 6.50% initial - 4.00% ultimate to 9.00% initial - 3.94% ultimate; Medicare from 29.98% initial - 4.00% ultimate to -5.47% initial - 3.94% ultimate.

**Huron County, Ohio
General Fund
December 31, 2023**

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

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2023

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services	\$489,988	\$500,228	\$495,599	\$4,629
Materials and supplies	3,000	3,107	1,899	1,208
Charges and services	46,000	46,280	26,813	19,467
Capital purchases	23,000	23,000	169	22,831
Microfilm-				
Personal services	64,318	67,463	60,860	6,603
Materials and supplies	2,000	2,000	660	1,340
Charges and services	24,950	25,055	14,252	10,803
Data Processing and IT				
Personal services	209,517	209,517	199,046	10,471
Materials and supplies	18,000	18,046	9,262	8,784
Charges and services	188,400	188,400	136,950	51,450
Capital purchases	55,000	60,221	24,157	36,064
Auditor-				
Personal services	266,296	266,296	264,829	1,467
Charges and services	5,000	5,000	4,108	892
Treasurer-				
Personal services	166,150	166,150	160,208	5,942
Materials and supplies	10,000	10,000	2,516	7,484
Charges and services	34,200	34,255	19,082	15,173
Prosecutor-				
Personal services	726,689	726,689	721,384	5,305
Materials and supplies	8,500	8,500	8,210	290
Charges and services	74,961	74,961	74,944	17
Board of revision-				
Charges and services	1,200	1,200	330	870
Human Resources				
Personal services	30,510	30,510	27,101	3,409
Materials and supplies	1,000	1,000	-	1,000
Charges and services	3,750	3,750	810	2,940
Capital purchases	1,500	1,500	659	841

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2022

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services	\$287,465	\$304,392	\$301,738	\$2,654
Materials and supplies	15,000	15,000	15,000	0
Charges and services	267,532	283,170	281,651	1,519
Building maintenance-				
Personal services	498,815	498,815	394,431	104,384
Materials and supplies	73,000	77,353	73,414	3,939
Charges and services	500,000	528,512	442,855	85,657
Capital purchases	50,000	49,386	19,366	30,020
Recorder-				
Personal services	151,021	151,021	146,345	4,676
Materials and supplies	2,000	2,000	1,446	554
Charges and services	300	300	47	253
Mechanic-				
Personal services	60,734	60,734	59,911	823
Materials and supplies	25,000	26,969	17,565	9,404
Insurance & taxes				
Charges and services	2,140,590	2,140,590	1,946,418	194,172
Contingencies				
Contingencies	303,069	41,220	0	41,220
Retirements				
Personal services	110,000	-	-	-
Bureau of inspection				
Charges and services	120,000	120,000	120,000	-
Real estate assessment				
Personal services	99,878	99,878	98,524	1,354
Total legislative and executive	7,158,333	6,872,468	6,172,559	699,909
Judicial				
Common pleas court-				
Personal services	468,184	468,184	446,430	21,754
Materials and supplies	2,900	3,828	3,663	165
Charges and services	51,941	53,597	42,994	10,603
Capital purchases	7,900	14,459	14,459	0

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2022

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services	\$1,187	\$1,187	\$1,139	\$48
Charges and services	206	206	136	70
Court of appeals				
Charges and services	300	300	0	300
Juvenile court-				
Personal services	372,779	372,779	354,292	18,487
Materials and supplies	25,500	25,500	20,640	4,860
Charges and services	37,155	55,340	48,006	7,334
Capital purchases	23,800	23,800	22,765	1,035
Probate court-				
Personal services	192,825	192,825	169,638	23,187
Materials and supplies	5,500	5,500	4,480	1,020
Charges and services	26,700	26,700	22,080	4,620
Capital purchases	7,500	7,500	7,170	330
Clerk of courts-				
Personal services	434,768	434,768	432,905	1,863
Materials and supplies	39,750	40,402	37,560	2,842
Charges and services	10,300	10,494	4,271	6,223
Public defender				
Personal services	481,897	483,007	471,980	11,027
Materials and supplies	3,000	3,000	2,728	272
Charges and services	50,224	49,364	48,008	1,356
Capital purchases	2,000	1,750	1,710	40
Municipal court-				
Charges and services	272,000	346,717	330,923	15,794
Miscellaneous				
Charges and services	500,000	549,422	422,811	126,611
Total judicial	3,018,316	3,170,629	2,910,788	259,841
Public safety				
Coroner-				
Personal services	64,500	64,500	64,239	261
Materials and supplies	400	400	400	0
Charges and services	75,595	83,590	83,571	19

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2022

	Original	Final	Actual	Variance With Final Budget
Sheriff-				
Personal services	\$2,456,373	\$2,447,373	\$2,391,329	\$56,044
Materials and supplies	95,000	108,191	108,191	0
Charges and services	135,739	143,284	139,025	4,259
Capital purchases	40,000	53,754	53,754	0
Disaster services-				
Personal services	86,361	86,361	86,027	334
Materials and supplies	12,500	12,635	11,894	741
Charges and services	3,500	3,500	3,495	5
Capital purchases	9,000	9,000	8,937	63
Adult probation-				
Materials and supplies	3,500	2,222	2,222	0
Capital purchases	3,800	3,380	3,380	0
Charges and services	5,100	7,083	7,083	0
Juvenile probation				
Personal services	430,306	430,306	377,406	52,900
Charges and services	12,000	12,000	1,884	10,116
Juvenile detention				
Charges and services	155,000	137,000	89,702	47,298
Jail Operations-				
Personal services	2,837,172	2,837,172	2,742,302	94,870
Materials and supplies	610,000	653,505	653,505	0
Charges and services	298,240	315,664	273,932	41,732
Capital purchases	50,000	63,411	63,411	0
Out of County Jail				
Charges and services	20,000	10,620	0	10,620
Total public safety	7,404,086	7,484,951	7,165,689	319,262
Public works				
Sanitation/Ditches				
Charges and services	850	850	0	850
Total public works	850	850	0	850

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2022

	Original	Final	Actual	Variance With Final Budget
Health				
Health/Welfare				
Charges and services	\$12,000	\$12,000	\$12,000	\$0
Health Statistics				
Charges and services	126,223	127,485	127,210	275
Total health	138,223	139,485	139,210	275
Human Services				
Verterans service				
Personal services	405,643	405,643	384,969	20,674
Materials and supplies	12,000	12,000	12,000	0
Charges and services	200,967	236,009	235,934	75
Capital purchases	5,000	5,403	5,403	0
Soldiers relief				
Charges and services	13,500	13,500	10,500	3,000
Total human services	637,110	672,555	648,806	23,749
Miscellaneous				
OSU Extension				
Charges and services	190,300	190,300	190,300	0
Development Council				
Charges and services	122,000	122,000	115,000	7,000
Soil and Water				
Charges and services	180,000	180,000	180,000	0
Fair Boad				
Charges and services	173,000	173,000	129,539	43,461
Airport				
Charges and services	10,000	18,555	18,555	0
Total miscellaneous	675,300	683,855	633,394	50,461
Capital Outlay				
Charges and services	665,000	1,118,586	995,194	123,392
Total expenditures	19,697,218	20,143,379	18,665,640	1,477,739
Other financing uses:				
Transfers - out	4,389,142	612,457	612,457	-
Total expenditures and other financing uses	<u>\$24,086,360</u>	<u>\$20,755,836</u>	<u>19,278,097</u>	<u>\$1,477,739</u>

Huron County, Ohio
Nonmajor Governmental Funds
December 31, 2023

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

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

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

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

Huron County (HC) Block Grant – To account for monies received from the Community Development Block Grant

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

Workforce Innovation and Opportunity Act (WIOA) – To account for revenue received from the State of Ohio and other sources to provide training services to employed adults and dislocated workers.

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

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

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

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

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

DD Residential – To account for monies received for residential services for the participants in the Developmental Disabilities residential program.

Help Me Grow – To account for grants received to ensure Ohio's children receive a healthy birth and resources to warrant a healthy and productive start in life.

911 Countywide Communications – To account for a property tax levy to support the 911 communications system.

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

- * Law Library Resources
- * Drug Law Enforcement
- * DUI Enforcement and Education

**Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2023**

- * Indigent Guardianship
- * Dog and Kennel
- * Sheriff Policing
- * DRETAC - Prosecutor
- * DRETAC - Treasurer
- * Prepayment of Interest
- * Sheriff IV-D Child Support Grant
- * Community Corrections Grant
- * Ohio Drug Prevention
- * Juvenile Law Enforcement
- * Central Coordination Grant
- * Adult Probation Services
- * Mediation - Juvenile
- * Annexation Petition
- * Special Projects Common Pleas Court
- * Juvenile Court Computerization
- * Clerk of Courts Computerization
- * Concealed Weapons
- * Juvenile Indigent Drivers Alcohol Treatment
- * Youth Program
- * Common Pleas Court Computerization
- * TB Levy
- * Opportunities for Ohioans with Disabilities
- * T-Cap Grant
- * National Webcheck
- * Home Visiting
- * Continuing Professional Training
- * DD Accrual
- * Indigent Interlock
- * Marriage License
- * Juvenile Probation Supervision
- * Healthy Aging Grant
- * Juvenile Court Technology Grant
- * Juvenile Dependency Court
- * State Funded Probation Services
- * DD Medicaid Reserve
- * Primary Grant
- * Ditch Maintenance
- * Prosecutor Title IV-E
- * Huron County Transit
- * H2Ohio
- * National Opioid Suit Proceeds
- * EPA Recycling
- * SVAA
- * Prosecutor Diversion
- * Victims Assistance
- * 911 Emergency Equipment
- * Commercial Building Department
- * State Opioid Response Grant
- * Election Security
- * Local Emergency Planning
- * Program Income
- * EMA Hazmat
- * NSP Grant
- * Early Intervention Collaborative
- * DD Trust

Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2023

- * Harter Trust
- * Commissary Rotary Trust
- * Canine Trust

Certain funds are now reported as part of the General Fund on a GAAP basis, but have separate budgets and have such budgets included for reporting purposes after the Special Revenue Funds. These funds are as follows:

- * Local School Revenue
- * Recorders Equipment
- * Title Department
- * Benefit Reserve
- * Unclaimed Money
- * Medicaid Sales Tax Transition

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

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

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

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

Jail Permanent Improvement – To account for improvements made to and construction of facilities of the County jail.

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

**Huron County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023**

	Child Support	Real Estate Assessment	Children's Services	HC Block Grant	Comprehensive Housing	WIOA	Senior Services	Felony Delinquent Care and Custody	Huron County Revolving Loan
Assets:									
Equity in pooled cash and investments	\$1,980,886	\$660,052	\$1,373,661	\$25,556	\$14,243	\$51,078	\$0	\$154,853	\$40,980
Cash and cash equivalents in segregated accounts	0	0	0	0	0	0	0	0	0
Receivables (net of allowances for uncollectibles)									
Taxes	0	0	0	0	0	0	718,711	0	0
Accounts	21,307	0	0	0	0	0	0	0	0
Special assessments receivable	0	0	0	0	0	0	0	0	0
Revolving loans	0	0	0	0	0	0	0	0	185,516
Due from other governments	0	0	152,461	0	0	0	0	0	0
Prepaid Items	0	3,003	0	0	0	0	0	0	0
Materials and supplies inventory	0	0	0	0	0	0	0	0	0
Total assets	\$2,002,193	\$663,055	\$1,526,122	\$25,556	\$14,243	\$51,078	\$718,711	\$154,853	\$226,496
Liabilities:									
Accounts payable	\$68,818	\$2,646	\$184,003	\$0	\$13,993	\$10,914	\$0	\$366	\$10,422
Accrued wages and benefits	25,646	14,628	0	0	0	0	0	6,895	0
Due to other governments	17,000	9,660	0	0	0	0	0	2,996	0
Total liabilities	111,464	26,934	184,003	0	13,993	10,914	0	10,257	10,422
Deferred Inflows of Resources:									
Property taxes not levied to finance current year operations	0	0	0	0	0	0	666,642	0	0
Unavailable revenue - delinquent taxes	0	0	0	0	0	0	52,069	0	0
Unavailable revenue - intergovernmental	0	0	0	0	0	0	0	0	0
Unavailable revenue - special assessments	0	0	0	0	0	0	0	0	0
Total deferred inflows of resources	0	0	0	0	0	0	718,711	0	0
Fund Balances:									
Nonspendable	0	3,003	0	0	0	0	0	0	0
Restricted	1,890,729	633,118	1,342,119	25,556	250	40,164	0	144,596	216,074
Unassigned (deficit)	0	0	0	0	0	0	0	0	0
Total fund balances	1,890,729	636,121	1,342,119	25,556	250	40,164	0	144,596	216,074
Total liabilities, deferred inflows of resources and fund balances	\$2,002,193	\$663,055	\$1,526,122	\$25,556	\$14,243	\$51,078	\$718,711	\$154,853	\$226,496

Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	911 Countywide Communications	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$141,839	\$1,017,135	\$866,255	\$341,880	\$263,816	\$5,273,795	\$12,206,029	\$1	\$4,694,747	\$16,900,777
0	0	0		0	246,020	246,020	0	0	246,020
0	0	0	0	795,604	0	1,514,315	0	0	1,514,315
0	0	0	0	0	20,180	41,487	0	0	41,487
0	0	0	0	0	372,181	372,181	0	0	372,181
0	0	0	0	0	0	185,516	0	0	185,516
0	13,854	0	48,290	525,042	49,776	789,423	0	0	789,423
0	0	0	0	0	18,864	21,867	0	0	21,867
0	0	0	0	0	475	475	0	0	475
<u>\$141,839</u>	<u>\$1,030,989</u>	<u>\$866,255</u>	<u>\$390,170</u>	<u>\$1,584,462</u>	<u>\$5,981,291</u>	<u>\$15,377,313</u>	<u>\$1</u>	<u>\$4,694,747</u>	<u>\$20,072,061</u>
\$4,901	\$0	\$0	\$0	\$0	\$141,037	\$437,100	\$0	\$29,805	\$466,905
1,868	0	0	8,973	0	50,947	108,957	0	0	108,957
723	0	0	3,310	0	20,873	54,562	0	0	54,562
<u>7,492</u>	<u>0</u>	<u>0</u>	<u>12,283</u>	<u>0</u>	<u>212,857</u>	<u>600,619</u>	<u>0</u>	<u>29,805</u>	<u>630,424</u>
0	0	0	0	737,970	0	\$1,404,612	0	0	\$1,404,612
0	0	0	0	57,634	0	109,703	0	0	109,703
0	0	0	0	525,042	0	525,042	0	0	525,042
0	0	0	0	0	372,181	372,181	0	0	372,181
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,320,646</u>	<u>372,181</u>	<u>2,411,538</u>	<u>0</u>	<u>0</u>	<u>2,411,538</u>
0	0	0	0	0	19,339	22,342	0	0	22,342
134,347	1,030,989	866,255	377,887	263,816	5,402,174	12,368,074	1	4,664,942	17,033,017
0	0	0	0	0	(25,260)	(25,260)	0	0	(25,260)
<u>134,347</u>	<u>1,030,989</u>	<u>866,255</u>	<u>377,887</u>	<u>263,816</u>	<u>5,396,253</u>	<u>12,365,156</u>	<u>1</u>	<u>4,664,942</u>	<u>17,030,099</u>
<u>\$141,839</u>	<u>\$1,030,989</u>	<u>\$866,255</u>	<u>\$390,170</u>	<u>\$1,584,462</u>	<u>\$5,981,291</u>	<u>\$15,377,313</u>	<u>\$1</u>	<u>\$4,694,747</u>	<u>\$20,072,061</u>

Huron County, Ohio
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Child Support	Real Estate Assessment	Children's Services	HC Block Grant	Comprehensive Housing	WIOA	Senior Services	Felony Delinquent Care and Custody	Huron County Revolving Loan
Revenues:									
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$676,944	\$0	\$0
Charges for services	250,588	756,084	0	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0	0
Intergovernmental revenue	1,174,349	0	2,532,265	151,000	450,976	408,530	32,750	322,667	0
Investment earnings	0	0	0	0	0	0	0	0	284
Miscellaneous revenue	188,778	6,773	0	0	0	0	0	0	0
Total revenues	1,613,715	762,857	2,532,265	151,000	450,976	408,530	709,694	322,667	284
Expenditures:									
Current:									
General government-									
Legislative and executive	0	961,344	0	151,000	0	0	0	0	45,417
Judicial	0	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	300,580	0
Public works	0	0	0	0	438,427	0	0	0	0
Health	0	0	0	0	0	0	742,125	0	0
Human services	1,337,870	0	3,250,911	0	0	391,302	0	0	0
Capital outlay	341	0	0	0	0	0	0	0	0
Debt Service:									
Principal retirement	0	0	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0	0	0
Total expenditures	1,338,211	961,344	3,250,911	151,000	438,427	391,302	742,125	300,580	45,417
Excess (deficiency) of revenues over (under) expenditures	275,504	(198,487)	(718,646)	0	12,549	17,228	(32,431)	22,087	(45,133)
Other financing sources (uses):									
Transfers in	0	0	465,000	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	465,000	0	0	0	0	0	0
Net change in fund balance	275,504	(198,487)	(253,646)	0	12,549	17,228	(32,431)	22,087	(45,133)
Fund balance (deficit), January 1	1,615,225	834,608	1,595,765	25,556	(12,299)	22,936	32,431	122,509	261,207
Fund balance (deficit), December 31	\$1,890,729	\$636,121	\$1,342,119	\$25,556	\$250	\$40,164	\$0	\$144,596	\$216,074

Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	911 Countywide Communications	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$0	\$0	\$0	\$0	\$913,974	\$0	\$1,590,918	\$0	\$0	\$1,590,918
0	0	0	0	0	1,108,949	2,115,621	0	0	2,115,621
0	0	0	0	0	122,675	122,675	0	0	122,675
0	0	0	0	0	892,230	892,230	0	0	892,230
55,942	178,626	71,329	241,947	11,627	1,709,152	7,341,160	125,039	0	7,466,199
0	0	0	0	0	1,829	2,113	0	242	2,355
23,459	47,272	0	4,704	0	272,429	543,415	0	25,000	568,415
79,401	225,898	71,329	246,651	925,601	4,107,264	12,608,132	125,039	25,242	12,758,413
0	0	0	0	0	893,701	2,051,462	0	0	2,051,462
0	0	0	0	0	120,072	120,072	0	0	120,072
86,225	0	0	0	1,002,832	1,572,707	2,962,344	0	0	2,962,344
0	0	0	0	0	132,747	571,174	0	0	571,174
0	0	15,000	235,326	0	790,897	1,783,348	0	5,133	1,788,481
0	0	0	0	0	45,671	5,025,754	0	0	5,025,754
0	0	0	0	0	25,031	25,372	0	304,770	330,142
0	0	0	0	0	0	0	450,000	0	450,000
0	0	0	0	0	0	0	109,719	0	109,719
86,225	0	15,000	235,326	1,002,832	3,580,826	12,539,526	559,719	309,903	13,409,148
(6,824)	225,898	56,329	11,325	(77,231)	526,438	68,606	(434,680)	(284,661)	(650,735)
0	0	0	100,000	0	457,601	1,022,601	434,680	1,685,240	3,142,521
0	0	0	0	0	(15,000)	(15,000)	0	0	(15,000)
0	0	0	100,000	0	442,601	1,007,601	434,680	1,685,240	3,127,521
(6,824)	225,898	56,329	111,325	(77,231)	969,039	1,076,207	0	1,400,579	2,476,786
141,171	805,091	809,926	266,562	341,047	4,427,214	11,288,949	1	3,264,363	14,553,313
<u>\$134,347</u>	<u>\$1,030,989</u>	<u>\$866,255</u>	<u>\$377,887</u>	<u>\$263,816</u>	<u>\$5,396,253</u>	<u>\$12,365,156</u>	<u>\$1</u>	<u>\$4,664,942</u>	<u>\$17,030,099</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Child Support Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$250,000	\$200,000	\$249,503	\$49,503
Intergovernmental revenue	775,000	525,000	1,174,349	649,349
Miscellaneous revenue	175,000	150,000	188,940	38,940
Total revenues	1,200,000	875,000	1,612,792	737,792
Expenditures:				
Current:				
Personal services	1,308,000	1,308,000	1,001,688	306,312
Materials and supplies	10,000	10,000	0	10,000
Charges and services	1,024,500	1,162,277	338,375	823,902
Capital purchases	7,500	7,500	341	7,159
Total expenditures	2,350,000	2,487,777	1,340,404	1,147,373
Net change in fund balance	(1,150,000)	(1,612,777)	272,388	1,885,165
Fund balance, January 1	1,596,848	1,596,848	1,596,848	0
Prior year encumbrances appropriated	90,700	90,700	90,700	0
Fund balance, December 31	\$537,548	\$74,771	\$1,959,936	\$1,885,165

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
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$646,000	\$702,000	\$756,084	\$54,084
Miscellaneous revenue	4,000	4,000	6,773	2,773
Total revenues	650,000	706,000	762,857	56,857
Expenditures:				
Current:				
Personal services	682,000	682,000	384,959	297,041
Materials and supplies	45,000	40,000	1,565	38,435
Charges and services	780,000	706,083	539,335	166,748
Capital purchases	90,000	85,000	71,596	13,404
Total expenditures	1,597,000	1,513,083	997,455	515,628
Net change in fund balance	(947,000)	(807,083)	(234,598)	572,485
Fund balance, January 1	811,302	811,302	811,302	0
Prior year encumbrances appropriated	40,000	40,000	40,000	\$0
Fund balance, December 31	(95,698)	\$44,219	\$616,704	\$572,485

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Children's Services Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,875,000	\$1,875,000	\$2,526,376	\$651,376
Expenditures:				
Current:				
Charges and services	3,740,000	4,156,715	3,663,250	493,465
Excess (deficiency) of revenues over (under) expenditures	(1,865,000)	(2,281,715)	(1,136,874)	1,144,841
Other financing sources:				
Transfers in	465,000	465,000	465,000	0
Net change in fund balance	(1,400,000)	(1,816,715)	(671,874)	1,144,841
Fund balance, January 1	1,395,538	1,395,538	1,395,538	0
Prior year encumbrances appropriated	475,000	475,000	475,000	0
Fund balance, December 31	\$470,538	\$53,823	\$1,198,664	1,144,841

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
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$164,800	\$151,000	\$151,000	\$0
Expenditures:				
Current:				
Charges and services	190,357	176,557	151,000	25,557
Net change in fund balance	(25,557)	(25,557)	0	25,557
Fund balance, January 1	25,557	25,557	25,557	0
Fund balance, December 31	(\$0)	\$0	\$25,557	\$25,557

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Comprehensive Housing Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$734,586	\$436,983	\$450,976	\$13,993
Expenditures:				
Current:				
Charges and services	734,586	437,233	436,983	250
Net change in fund balance	0	(250)	13,993	14,243
Fund balance, January 1	250	250	250	0
Fund balance, December 31	\$250	\$0	\$14,243	\$14,243

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
WIOA Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$1,257,500	\$401,030	\$408,530	\$7,500
Miscellaneous revenue	7,500	7,500	0	(7,500)
Total revenues	1,265,000	408,530	408,530	0
Expenditures:				
Current:				
Charges and services	1,275,000	505,876	486,140	19,736
Net change in fund balance	(10,000)	(97,346)	(77,610)	19,736
Fund balance, January 1	92,730	92,730	92,730	0
Prior year encumbrances appropriated	19,958	19,958	19,958	0
Fund balance, December 31	\$102,688	\$15,342	\$35,078	\$19,736

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Senior Services Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$700,000	\$676,125	\$676,944	\$819
Intergovernmental revenue	66,000	66,000	65,181	(819)
Total revenues	766,000	742,125	742,125	0
Expenditures:				
Current:				
Charges and services	766,000	742,367	742,367	0
Net change in fund balance	0	(242)	(242)	0
Fund balance, January 1	244	244	244	0
Fund balance, December 31	\$244	\$2	\$2	\$0

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
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$280,200	\$322,667	\$322,667	\$0
Expenditures:				
Current:				
Personal services	285,900	285,900	238,083	47,817
Charges and services	78,500	89,140	61,742	27,398
Total expenditures	364,400	375,040	299,825	75,215
Net change in fund balance	(84,200)	(52,373)	22,842	75,215
Fund balance, January 1	131,727	131,727	131,727	0
Prior year encumbrances appropriated	150	150	150	0
Fund balance, December 31	\$47,677	\$79,504	\$154,719	\$75,215

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
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Investment revenue	\$50	\$50	\$284	\$234
Expenditures:				
Current:				
Charges and services	75,740	75,740	75,741	(1)
Net change in fund balance	(75,690)	(75,690)	(75,457)	233
Fund balance, January 1	75,691	75,691	75,691	0
Fund balance, December 31	\$1	\$1	\$234	\$233

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
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$89,862	\$52,898	55,942	\$3,044
Miscellaneous revenue	26,503	26,503	23,459	(3,044)
Total revenues	116,365	79,401	79,401	(0)
Expenditures:				
Current:				
Personal services	89,600	115,900	46,359	69,541
Charges and services	111,000	99,620	33,100	66,520
Total expenditures	200,600	215,520	79,459	136,061
Net change in fund balance	(84,235)	(136,119)	(58)	136,061
Fund balance, January 1	134,898	134,898	134,898	0
Prior year encumbrances appropriated	7,000	7,000	7,000	0
Fund balance, December 31	\$57,663	\$5,779	\$141,840	\$136,061

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Muny Road Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$155,000	\$155,000	\$178,199	\$23,199
Miscellaneous revenue	0	0	47,272	47,272
Total revenues	155,000	155,000	225,471	23,199
Expenditures:				
Current:				
Charges and services	933,358	946,666	0	946,666
Net change in fund balance	(778,358)	(791,666)	225,471	969,865
Fund balance, January 1	791,666	791,666	791,666	0
Fund balance, December 31	\$13,308	\$0	\$1,017,137	\$969,865

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
DD Residential Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$0	\$71,329	\$71,329
Expenditures:				
Current:				
Charges and services	25,000	25,000	15,000	10,000
Excess (deficiency) of revenues over (under) expenditures	(25,000)	(25,000)	56,329	81,329
Other financing sources:				
Transfers in	100,000	0	0	0
Total other financing uses	100,000	0	0	0
Excess (deficiency) of revenues over (under) other financing sources under				
Net change in fund balance	75,000	(25,000)	56,329	81,329
Fund balance, January 1	809,924	809,924	809,924	0
Fund balance, December 31	<u>\$884,924</u>	<u>\$784,924</u>	<u>\$866,253</u>	<u>\$81,329</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Help Me Grow Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$175,000	\$185,000	\$208,579	\$23,579
Miscellaneous revenue	0	0	4,704	4,704
Total revenues	175,000	185,000	213,283	28,283
Expenditures:				
Current:				
Personal services	230,000	261,000	210,942	50,058
Materials and supplies	5,000	5,000	3,773	1,227
Charges and services	45,000	45,093	27,868	17,225
Total expenditures	280,000	311,093	242,583	68,510
Excess (deficiency) of revenues over (under) expenditures	(105,000)	(126,093)	(29,300)	(40,227)
Other financing sources:				
Transfers in	100,000	100,000	100,000	0
Net change in fund balance	(5,000)	(26,093)	70,700	0
Fund balance, January 1	242,495	242,495	242,495	0
Prior year encumbrances appropriated	17,184	17,184	17,184	0
Fund balance, December 31	\$254,679	\$233,586	\$330,379	(\$40,227)

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
911 Countywide Communications Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$860,000	\$880,000	\$913,974	\$33,974
Intergovernmental revenue	\$0	\$0	\$11,627	\$11,627
Total revenues	860,000	880,000	925,601	45,601
Expenditures:				
Current:				
Other	1,110,000	1,215,858	1,167,717	48,141
Net change in fund balance	(250,000)	(335,858)	(242,116)	93,742
Fund balance, January 1	195,432	195,432	195,432	0
Prior year encumbrances appropriated	158,000	158,000	158,000	0
Fund balance, December 31	\$103,432	\$17,574	\$111,316	\$93,742

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Law Library Resources Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$130,000	\$123,406	\$123,519	\$113
Expenditures:				
Current:				
Personal services	68,650	60,400	50,772	9,628
Supplies	209,000	225,435	64,266	161,169
Charges and services	317,500	377,077	20,620	356,457
Total expenditures	595,150	662,912	135,658	527,254
Net change in fund balance	(465,150)	(539,506)	(12,139)	527,367
Fund balance, January 1	537,416	537,416	537,416	0
Prior year encumbrances appropriated	51,000	51,000	51,000	0
Fund balance, December 31	\$123,266	\$48,910	\$576,277	\$527,367

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Drug Law Enforcement Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$4,000	\$4,498	\$6,703	\$2,205
Expenditures:				
Current:				
Charges and services	6,700	4,741	4,741	0
Net change in fund balance	(2,700)	(243)	1,962	2,205
Fund balance, January 1	243	243	243	0
Prior year encumbrances appropriated	2,915	2,915	2,915	0
Fund balance, December 31	\$458	\$2,915	\$5,120	\$2,205

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
D.U.I. Enforcement and Education Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$1,100	\$1,195	\$1,195	\$0
Expenditures:				
Current:				
Charges and services	5,700	1,961	1,961	0
Net change in fund balance	(4,600)	(766)	(766)	0
Fund balance, January 1	764	764	764	0
Prior year encumbrances appropriated	3,928	3,928	3,928	0
Fund balance, December 31	\$92	\$3,926	\$3,926	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Indigent Guardianship Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$9,300	\$6,748	\$7,610	\$862
Expenditures:				
Current:				
Charges and services	29,300	26,752	11,015	15,737
Net change in fund balance	(20,000)	(20,004)	(3,405)	16,599
Fund balance, January 1	20,004	20,004	20,004	0
Fund balance, December 31	\$4	\$0	\$16,599	\$16,599

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Dog and Kennel Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$207,500	\$191,760	\$216,044	\$24,284
Fines and forfeitures	2,000	2,000	1,570	(430)
Miscellaneous revenue	2,000	2,000	9,811	7,811
Total revenues	211,500	195,760	227,425	31,665
Expenditures:				
Current:				
Personal services	205,990	208,990	193,730	15,260
Materials and supplies	5,600	5,600	3,616	1,984
Charges and services	27,100	27,332	23,067	4,265
Capital purchases	1,500	1,500	686	814
Total expenditures	240,190	243,422	221,099	22,323
Net change in fund balance	(28,690)	(47,662)	6,326	53,988
Fund balance, January 1	65,358	65,358	65,358	0
Prior year encumbrances appropriated	3,000	3,000	3,000	0
Fund balance, December 31	\$39,668	\$20,696	\$74,684	\$53,988

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Sheriff Policing Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$60,000	\$56,900	\$56,410	(\$490)
Intergovernmental Revenue	0	245,637	247,387	1,750
Total revenues	60,000	302,537	303,797	1,260
Expenditures:				
Current:				
Personal services	169,675	155,252	33,187	122,065
Other	12,920	33,160	32,920	240
Capital purchases	11,906	249,667	249,667	0
Total expenditures	194,501	438,079	315,774	122,305
Net change in fund balance	(134,501)	(135,542)	(11,977)	123,565
Fund balance, January 1	135,303	135,303	135,303	0
Prior year encumbrances appropriated	16,950	16,950	16,950	0
Fund balance, December 31	\$17,752	\$16,711	\$140,276	\$123,565

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
DRETAC - Prosecutor Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$60,783	\$54,760	\$54,760	\$0
Expenditures:				
Current:				
Personal services	71,000	69,613	60,555	9,058
Other expenses	2,000	2,000	883	1,117
Capital purchases	3,500	2,200	1,993	207
Total expenditures	76,500	73,813	63,431	10,382
Net change in fund balance	(15,717)	(19,053)	(8,671)	10,382
Fund balance, January 1	135,124	135,124	135,124	0
Fund balance, December 31	\$119,407	\$116,071	\$126,453	\$10,382

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
DRETAC - Treasurer Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$405,000	\$163,230	\$163,230	\$0
Expenditures:				
Current:				
Personal services	89,700	89,700	44,185	45,515
Materials and supplies	25,000	25,000	12,945	12,055
Charges and services	280,298	238,048	120,135	117,913
Capital purchases	10,000	10,000	707	9,293
Total expenditures	404,998	362,748	177,972	184,776
Net change in fund balance	2	(199,518)	(14,742)	184,776
Fund balance, January 1	199,518	199,518	199,518	0
Fund balance, December 31	\$199,520	\$0	\$184,776	\$184,776

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Prepayment of Interest Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$421	\$159	\$159	\$0
Expenditures:				
Current:				
Materials and supplies	420	464	0	464
Net change in fund balance	1	(305)	159	464
Fund balance, January 1	445	445	445	0
Fund balance, December 31	\$446	\$140	\$604	\$464

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Sheriff IV-D Child Support Grant Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$33,950	\$30,000	\$38,235	\$8,235
Miscellaneous revenue	0	0	0	0
Total revenues	33,950	30,000	38,235	8,235
Expenditures:				
Current:				
Personal services	62,666	51,636	6,077	45,559
Supplies	5,982	8,000	5,982	2,018
Other expenses	6,302	8,400	6,701	1,699
Capital purchases	1,000	2,000	1,000	1,000
Total expenditures	75,950	70,036	19,760	50,276
Net change in fund balance	(42,000)	(40,036)	18,475	58,511
Fund balance, January 1	39,638	39,638	39,638	0
Prior year encumbrances appropriated	1,957	1,957	1,957	0
Fund balance, December 31	(\$405)	\$1,559	\$60,070	\$58,511

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Community Corrections Grant Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$56,918	\$57,868	\$57,868	\$0
Total revenues	56,918	57,868	57,868	0
Expenditures:				
Current:				
Personal services	56,918	57,868	56,830	1,038
Other expenses	0	1,939	1,939	0
Total expenditures	56,918	59,807	58,769	1,038
Excess (deficiency) of revenues				
Net change in fund balance	0	(1,939)	(901)	1,038
Fund balance, January 1	6,039	6,039	6,039	0
Fund balance, December 31	\$6,039	\$4,100	\$5,138	\$1,038

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Ohio Drug Prevention Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$6,000	\$5,772	\$5,772	\$0
Expenditures:				
Current:				
Personal services	17,158	20,000	1,600	18,400
Other expenses	5,360	8,851	5,360	3,491
Total expenditures	22,518	28,851	6,960	21,891
Net change in fund balance	(16,518)	(23,079)	(1,188)	21,891
Fund balance, January 1	23,079	23,079	23,079	0
Fund balance, December 31	\$6,561	\$0	\$21,891	\$21,891

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Law Enforcement Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$15,000	\$15,000	\$17,500	\$2,500
Expenditures:				
Current:				
Personal services	46,825	46,796	13,903	32,893
Net change in fund balance	(31,825)	(31,796)	3,597	35,393
Fund balance, January 1	31,796	31,796	31,796	0
Fund balance, December 31	(\$29)	\$0	\$35,393	\$35,393

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Central Coordination Grant Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$12,000	\$6,000	\$6,000	\$0
Expenditures:				
Current:				
Other expenses	12,000	6,000	1,968	4,032
Total expenditures	12,000	6,000	1,968	4,032
Net change in fund balance	0	0	4,032	4,032
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$4,032	\$4,032

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Adult Probation Services Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$30,000	\$30,000	\$30,162	\$162
Expenditures:				
Current:				
Other expenses	5,000	5,000	1,910	3,090
Total expenditures	5,000	5,000	1,910	3,090
Excess (deficiency) of revenues				
Net change in fund balance	25,000	25,000	28,252	3,252
Fund balance, January 1	101,899	101,899	101,899	0
Fund balance, December 31	\$126,899	\$126,899	\$130,151	\$3,252

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Mediation - Juvenile Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$47,000	\$35,160	\$38,078	\$2,918
Expenditures:				
Capital purchases	109,500	99,450	37,640	61,810
Net change in fund balance	(62,500)	(64,290)	438	64,728
Fund balance, January 1	64,290	64,290	64,290	0
Prior year encumbrances appropriated	1,000	1,000	1,000	0
Fund balance, December 31	\$2,790	\$1,000	\$65,728	\$64,728

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Annexation Petition Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$25	\$25	\$25	\$0
Expenditures:				
Current:				
Charges and services	308	333	17	316
Net change in fund balance	(283)	(308)	8	316
Fund balance, January 1	308	308	308	0
Fund balance, December 31	\$25	\$0	\$316	\$316

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Special Projects Common Pleas Court Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$150,000	\$148,680	\$148,680	\$0
Expenditures:				
Current:				
Personal services	44,044	49,239	48,157	1,082
Charges and services	61,000	61,000	59,216	1,784
Total expenditures	105,044	110,239	107,373	2,866
Net change in fund balance	44,956	38,441	41,307	2,866
Fund balance, January 1	458,073	458,073	458,073	0
Fund balance, December 31	\$503,029	\$496,514	\$499,380	\$2,866

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Court Computerization Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$30,202	\$21,618	\$23,493	\$1,875
Expenditures:				
Current:				
Charges and services	39,200	33,897	30,145	3,752
Net change in fund balance	(8,998)	(12,279)	(6,652)	5,627
Fund balance, January 1	12,279	12,279	12,279	0
Fund balance, December 31	\$3,281	\$0	\$5,627	\$5,627

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Clerk of Courts Computerization Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$40,000	\$40,000	\$49,123	\$9,123
Expenditures:				
Current:				
Personal services	7,015	7,015	3,328	3,687
Charges and services	180,000	180,000	4,475	175,525
Total expenditures	187,015	187,015	7,803	179,212
Net change in fund balance	(147,015)	(147,015)	41,320	188,335
Fund balance, January 1	322,304	322,304	322,304	0
Fund balance, December 31	\$175,289	\$175,289	\$363,624	\$188,335

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Concealed Weapons Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$50,000	\$37,459	\$38,657	\$1,198
Total revenues	50,000	37,459	38,657	1,198
Expenditures:				
Current:				
Personal services	80,061	58,078	31,416	26,662
Charges and services	46,939	25,343	25,343	0
Total expenditures	127,000	83,421	56,759	26,662
Net change in fund balance	(77,000)	(45,962)	(18,102)	27,860
Fund balance, January 1	44,670	44,670	44,670	0
Prior year encumbrances appropriated	34,931	34,931	34,931	0
Fund balance, December 31	\$2,601	\$33,639	\$61,499	\$27,860

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Indigent Drivers Alcohol Treatment Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$300	\$296	\$312	\$16
Current:				
Charges and services	6,302	6,531	0	6,531
Net change in fund balance	(6,002)	(6,235)	312	6,547
Fund balance, January 1	6,235	6,235	6,235	0
Fund balance, December 31	\$233	\$0	\$6,547	\$6,547

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Youth Program Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$12,600	\$3,217	\$3,318	\$101
Expenditures:				
Charges and services	63,600	55,669	3,062	52,607
Net change in fund balance	(51,000)	(52,452)	256	52,708
Fund balance, January 1	52,452	52,452	52,452	0
Fund balance, December 31	\$1,452	\$0	\$52,708	\$52,708

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Common Pleas Court Computerization Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$4,500	\$4,268	\$4,268	\$0
Intergovernmental	0	51,140	51,140	0
Total revenues	4,500	55,408	55,408	0
Expenditures:				
Charges and services	8,000	59,140	3,262	55,878
Net change in fund balance	(3,500)	(3,732)	52,146	55,878
Fund balance, January 1	37,723	37,723	37,723	0
Fund balance, December 31	\$34,223	\$33,991	\$89,869	\$55,878

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
TB Levy Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final
				Budget
Revenues:				
Miscellaneous revenue	\$0	\$0	\$0	\$0
Expenditures:				
Current:				
Charges and services	28,765	28,765	0	28,765
Net change in fund balance	(28,765)	(28,765)	0	28,765
Fund balance, January 1	28,765	28,765	28,765	0
Fund balance, December 31	\$0	\$0	\$28,765	\$28,765

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Opportunities for Ohioans with Disabilities Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Expenditures:				
Current:				
Miscellaneous	581	581	581	0
Total expenditures	581	581	581	0
Net change in fund balance	(581)	(581)	(581)	0
Fund balance, January 1	581	581	581	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
T-Cap Grant Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$147,426	\$147,426	\$147,427	\$1
Expenditures:				
Current:				
Personal services	61,729	87,155	58,626	28,529
Miscellaneous	190,000	145,000	100,000	45,000
Total expenditures	251,729	232,155	158,626	73,529
Net change in fund balance	(104,303)	(84,729)	(11,199)	73,530
Fund balance, January 1	85,062	85,062	85,062	0
Fund balance, December 31	(\$19,241)	\$333	\$73,863	\$73,530

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
National Webcheck Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$47,000	\$46,000	\$51,490	\$5,490
Expenditures:				
Current:				
Personal services	56,570	49,644	0	49,644
Charges and services	53,419	45,141	45,141	0
Materials and supplies	2,000	2,000	2,000	0
Capital purchases	8,000	8,000	0	8,000
Total expenditures	119,989	104,785	47,141	57,644
Net change in fund balance	(72,989)	(58,785)	4,349	63,134
Fund balance, January 1	57,075	57,075	57,075	0
Prior year encumbrances appropriated	18,037	18,037	18,037	0
Fund balance, December 31	\$2,123	\$16,327	\$79,461	\$63,134

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Home Visiting Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$220,000	\$240,000	\$158,449	(\$81,551)
Miscellaneous revenue	0	0	6,068	6,068
Total revenues	220,000	240,000	164,517	(75,483)
Expenditures:				
Current:				
Personal services	222,500	222,500	193,958	28,542
Materials and supplies	5,000	5,000	4,947	53
Miscellaneous	56,000	59,062	50,060	9,002
Total expenditures	283,500	286,562	248,965	37,597
Excess (deficiency) of revenues over (under) expenditures	(63,500)	(46,562)	(84,448)	(37,886)
Other financing sources:				
Transfers in	0	0	300,000	300,000
Total other financing uses	0	0	300,000	300,000
Net change in fund balance	(63,500)	(46,562)	215,552	262,114
Fund balance, January 1	206,353	206,353	206,353	0
Prior year encumbrances appropriated	13,725	13,725	13,725	0
Fund balance, December 31	\$156,578	\$173,516	\$435,630	\$262,114

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Continuing Professional Training Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final
				Budget
Revenues:				
Charges for services	\$0	\$21,258	\$21,601	\$343
Expenditures:				
Current:				
Personal services	0	21,258	20,325	933
Charges and services	1,995	1,995	1,995	0
Total expenditures	1,995	23,253	22,320	933
Net change in fund balance	(1,995)	(1,995)	(719)	1,276
Fund balance, January 1	1,995	1,995	1,995	0
Fund balance, December 31	\$0	\$0	\$1,276	\$1,276

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
DD Accrual Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$0	\$0	\$255,092	\$255,092
Expenditures:				
Current:				
Personal services	0	0	0	0
Net change in fund balance	0	0	255,092	255,092
Fund balance, January 1	69,771	69,771	69,771	0
Fund balance, December 31	<u>\$69,771</u>	<u>\$69,771</u>	<u>\$324,863</u>	<u>\$255,092</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Indigent Interlock Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for Services	\$331	\$368	\$368	\$0
Expenditures:				
Current:				
Personnel	2,230	2,612	0	2,612
Net change in fund balance	(1,899)	(2,244)	368	2,612
Fund balance, January 1	2,244	2,244	2,244	0
Fund balance, December 31	\$345	\$0	\$2,612	\$2,612

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Marriage License Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$12,000	\$11,148	\$11,369	\$221
Expenditures:				
Current:				
Charges and services	12,000	12,000	11,733	267
Net change in fund balance	0	(852)	(364)	488
Fund balance, January 1	6,681	6,681	6,681	0
Fund balance, December 31	\$6,681	\$5,829	\$6,317	\$488

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Probation Supervision Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$5,900	\$4,388	\$4,692	\$304
Expenditures:				
Current:				
Charges and services	41,900	41,795	12,318	29,477
Net change in fund balance	(36,000)	(37,407)	(7,626)	29,781
Fund balance, January 1	37,407	37,407	37,407	0
Fund balance, December 31	\$1,407	\$0	\$29,781	\$29,781

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Healthy Aging Grant Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$236,565	\$236,565
Expenditures:				
Current:				
Charges and services	0	0	0	0
Net change in fund balance	0	0	236,565	236,565
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$236,565	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Court Technology Grant Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$100,000	\$0	\$0	\$0
Expenditures:				
Current:				
Charges and services	100,000	0	0	0
Net change in fund balance	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Dependency Court Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final
				Budget
Revenues:				
Intergovernmental revenue	\$35,000	\$35,000	\$31,954	(\$3,046)
Expenditures:				
Current:				
Personal services	42,425	82,775	39,804	42,971
Other expenses	2,500	0	0	0
Total expenditures	44,925	82,775	39,804	42,971
Excess of revenues over (under) expenditures	(9,925)	(47,775)	(7,850)	39,925
Other financing sources:				
Transfers in	7,425	13,250	18,250	5,000
Net change in fund balance	(2,500)	(34,525)	10,400	44,925
Fund balance, January 1	44,012	44,012	44,012	0
Fund balance, December 31	\$41,512	\$9,487	\$54,412	\$44,925

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
State Funded Probation Services Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$225,000	\$225,000	\$225,000	\$0
Expenditures:				
Current:				
Personal services	304,468	304,991	249,833	55,158
Other expenses	25,000	21,000	0	21,000
Total expenditures	329,468	325,991	249,833	76,158
Net change in fund balance	(104,468)	(100,991)	(24,833)	76,158
Fund balance, January 1	101,952	101,952	101,952	0
Fund balance, December 31	(\$2,516)	\$961	\$77,119	\$76,158

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
DD Medicaid Reserve Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$400,000	\$100,000	\$171,329	\$71,329
Expenditures:				
Current:				
Other expenses	0	0	0	0
Net change in fund balance	400,000	100,000	171,329	71,329
Fund balance, January 1	905,565	905,565	905,565	0
Fund balance, December 31	\$1,305,565	\$1,005,565	\$1,076,894	\$71,329

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Primary Grant Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$65,938	\$65,938	\$0
Expenditures:				
Current:				
Personal services	0	22,969	22,969	0
Other expenses	0	42,969	42,969	0
Total expenditures	0	65,938	65,938	0
Net change in fund balance	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Ditch Maintenance Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Special assessments	\$122,887	\$122,675	\$122,675	\$0
Total revenues	122,887	122,675	122,675	0
Expenditures:				
Current:				
Personal services	92,396	92,396	76,403	15,993
Materials and supplies	10,000	10,471	2,170	8,301
Charges and services	119,284	124,856	68,233	56,623
Total expenditures	221,680	227,723	146,806	80,917
Net change in fund balance	(98,793)	(105,048)	(24,131)	80,917
Fund balance, January 1	105,048	105,048	105,048	0
Fund balance, December 31	\$6,255	\$0	\$80,917	\$80,917

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Prosecutor Title IV-E Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$34,234	41,423	44,474	\$3,051
Total revenues	34,234	41,423	44,474	3,051
Expenditures:				
Current:				
Personal services	81,840	81,840	77,875	3,965
Total expenditures	81,840	81,840	77,875	3,965
Excess (deficiency) of revenues over (under) expenditures	(47,606)	(40,417)	(33,401)	7,016
Other financing sources:				
Transfers in	50,000	42,812	52,000	9,188
Net change in fund balance	2,394	2,395	18,599	16,204
Fund balance, January 1	58,463	58,463	58,463	0
Fund balance, December 31	\$60,857	\$60,858	\$77,062	\$16,204

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Huron County Transit Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Other	29,363	94,941	39,465	55,476
Total expenditures	29,363	94,941	39,465	55,476
Net change in fund balance	(29,363)	(94,941)	(39,465)	55,476
Fund balance, January 1	99,941	99,941	99,941	0
Fund balance, December 31	\$70,578	\$5,000	\$60,476	\$55,476

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
H2Ohio Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$20,000	20,000	20,000	\$0
Expenditures:				
Current:				
Personal services	63,300	70,055	44,758	25,297
Net change in fund balance	(43,300)	(50,055)	(24,758)	25,297
Fund balance, January 1	50,055	50,055	50,055	0
Fund balance, December 31	\$6,755	\$0	\$25,297	\$25,297

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
National Opioid Suit Proceeds Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$31,712	70,644	142,662	\$72,018
Expenditures:				
Current:				
Other	63,424	102,356	0	102,356
Total expenditures	63,424	102,356	0	102,356
Net change in fund balance	(31,712)	(31,712)	142,662	174,374
Fund balance, January 1	31,712	31,712	31,712	0
Fund balance, December 31	\$0	\$0	\$174,374	\$174,374

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
EPA Recycling Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Expenditures:				
Current:				
Charges and services	0	0	0	0
Net change in fund balance	0	0	0	0
Fund balance, January 1	1,000	1,000	1,000	0
Fund balance, December 31	\$1,000	\$1,000	\$1,000	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
SVAA Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$5,800	\$5,800	\$6,133	\$333
Expenditures:				
Current:				
Materials and supplies	1,600	1,600	1,600	0
Charges and services	2,200	2,200	2,114	86
Miscellaneous	2,001	2,000	1,988	12
Total expenditures	5,801	5,800	5,702	98
Net change in fund balance	(1)	0	431	431
Fund balance, January 1	1,066	1,066	1,066	0
Fund balance, December 31	\$1,065	\$1,066	\$1,497	\$431

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Prosecutor Diversion Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$500	\$500	\$750	\$250
Expenditures:				
Current:				
Charges and services	4,000	4,000	26	3,974
Net change in fund balance	(3,500)	(3,500)	724	4,224
Fund balance, January 1	10,583	10,583	10,583	0
Fund balance, December 31	\$7,083	\$7,083	\$11,307	\$4,224

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Victims Assistance Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$71,757	\$65,960	\$56,064	(\$9,896)
Miscellaneous revenue	0	0	14,351	14,351
Total revenues	71,757	65,960	70,415	4,455
Expenditures:				
Current:				
Personal services	147,300	153,800	141,202	12,598
Other expenses	0	1,296	0	1,296
Capital purchases	0	2,647	0	2,647
Total expenditures	147,300	157,743	141,202	16,541
Excess (deficiency) of revenues over (under) expenditures	(75,543)	(91,783)	(70,787)	20,996
Other financing sources:				
Transfers in	36,000	58,000	58,000	22,000
Total other financing sources	36,000	58,000	58,000	22,000
Excess (deficiency) of revenues and other financing sources over (under)				
Net change in fund balance	(39,543)	(33,783)	(12,787)	42,996
Fund balance, January 1	62,581	62,581	62,581	0
Fund balance, December 31	\$23,038	\$28,798	\$49,794	\$42,996

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
911 Emergency Equipment Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$128,329	\$128,329	\$137,961	\$9,632
Charges for services	0	0	702	702
Total revenues	128,329	128,329	138,663	10,334
Expenditures:				
Current:				
Personal services	83,700	83,700	67,852	15,848
Other	42,645	42,645	34,413	8,232
Capital purchases	20,000	20,000	12,629	7,371
Total expenditures	146,345	146,345	114,894	31,451
Net change in fund balance	(18,016)	(18,016)	23,769	41,785
Fund balance, January 1	24,546	24,546	24,546	0
Prior year encumbrances appropriated	199	199	199	0
Fund balance, December 31	\$6,729	\$6,729	\$48,514	\$41,785

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Commercial Building Department Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$200,000	\$143,020	\$146,705	\$3,685
Total revenues	200,000	143,020	146,705	3,685
Expenditures:				
Current:				
Other	200,000	143,011	143,011	0
Total expenditures	200,000	143,011	143,011	0
Net change in fund balance	0	9	3,694	3,685
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$9	\$3,694	\$3,685

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
State Opioid Response Grant Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Other	0	311	311	0
Total expenditures	0	311	311	0
Net change in fund balance	0	(311)	(311)	0
Fund balance, January 1	311	311	311	0
Fund balance, December 31	\$311	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Election Security Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final
				Budget
Revenues:				
Intergovernmental revenue	\$0	\$1,858	\$1,858	\$0
Interest revenue	0	5	0	(5)
Total revenues	0	1,863	1,858	(5)
Expenditures:				
Current:				
Other expenses	0	5,191	5,191	0
Total expenditures	0	5,191	5,191	0
Net change in fund balance	0	(3,328)	(3,333)	(5)
Fund balance, January 1	0	0	0	0
Prior year encumbrances appropriated	3,328	3,328	3,328	0
Fund balance, December 31	\$3,328	\$0	(\$5)	(\$5)

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Local Emergency Planning Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$17,000	\$17,000	\$19,378	\$2,378
Expenditures:				
Current:				
Charges and services	0	15,000	15,000	0
Net change in fund balance	17,000	2,000	4,378	2,378
Fund balance, January 1	12,902	12,902	12,902	0
Fund balance, December 31	\$29,902	\$14,902	\$17,280	\$2,378

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Program Income Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$13,671	\$13,671
Investment revenue	50	50	291	241
Total revenues	50	50	13,962	13,912
Expenditures:				
Current:				
Charges and services	66,390	66,391	28,125	38,266
Net change in fund balance	(66,340)	(66,341)	(14,163)	52,178
Fund balance, January 1	66,341	66,341	66,341	0
Fund balance, December 31	\$1	\$0	\$52,178	\$52,178

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
EMA Hazmat Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,503	\$16,503	\$24,600	\$8,097
Expenditures:				
Current:				
Materials and supplies	10,000	10,000	0	10,000
Capital purchases	55,000	95,204	11,828	83,376
Total expenditures	65,000	105,204	11,828	93,376
Net change in fund balance	(48,497)	(88,701)	12,772	101,473
Fund balance, January 1	89,885	89,885	89,885	0
Prior year encumbrances appropriated	2,500	2,500	2,500	0
Fund balance, December 31	\$43,888	\$3,684	\$105,157	\$101,473

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
NSP Grant Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Expenditures:				
Current:				
Other	13,376	13,376	0	13,376
Net change in fund balance	(13,376)	(13,376)	0	13,376
Fund balance, January 1	13,376	13,376	13,376	0
Fund balance, December 31	\$0	\$0	\$13,376	\$13,376

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Early Intervention Collaborative Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Investment revenue	\$0	\$0	\$1,379	\$1,379
Miscellaneous revenue	0	0	0	0
Total revenues	0	0	1,379	1,379
Expenditures:				
Current:				
Materials and supplies	0	0	0	0
Other	0	1,584	1,584	0
Total expenditures	0	1,584	1,584	0
Net change in fund balance	0	(1,584)	(205)	1,379
Fund balance, January 1	288,062	288,062	288,062	0
Prior year encumbrances appropriated	2,500	2,500	2,500	0
Fund balance, December 31	\$290,562	\$288,978	\$290,357	\$1,379

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
DD Trust Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$5,000	\$5,000	\$23,003	\$18,003
Expenditures:				
Current:				
Other	5,000	10,000	5,000	5,000
Net change in fund balance	0	(5,000)	18,003	23,003
Fund balance, January 1	98,372	98,372	98,372	0
Fund balance, December 31	<u>\$98,372</u>	<u>\$93,372</u>	<u>\$116,375</u>	<u>\$23,003</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Harter Trust Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$10,000	\$46,325	\$36,325
Expenditures:				
Current:				
Other	50,000	67,979	44,671	23,308
Net change in fund balance	(40,000)	(57,979)	1,654	59,633
Fund balance, January 1	57,979	57,979	57,979	0
Prior year encumbrances appropriated	-	-	-	0
Fund balance, December 31	\$17,979	\$0	\$59,633	\$59,633

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Commissary Rotary Trust Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$300,000	\$222,932	\$228,551	\$5,619
Expenditures:				
Current:				
Personal services	112,487	79,006	44,797	34,209
Other	380,300	295,608	295,608	0
Total expenditures	492,787	374,614	340,405	34,209
Net change in fund balance	(192,787)	(151,682)	(111,854)	39,828
Fund balance, January 1	128,858	128,858	128,858	0
Prior year encumbrances appropriated	92,503	92,503	92,503	0
Fund balance, December 31	\$28,574	\$69,679	\$109,507	\$39,828

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Canine Trust Other Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$5,000	\$2,693	\$5,193	\$2,500
Expenditures:				
Current:				
Other	39,443	18,380	18,380	0
Total expenditures	39,443	18,380	18,380	0
Net change in fund balance	(34,443)	(15,687)	(13,187)	2,500
Fund balance, January 1	15,519	15,519	15,519	0
Prior year encumbrances appropriated	19,295	19,295	19,295	0
Fund balance, December 31	\$371	\$19,127	\$21,627	\$2,500

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Local School Revenue General Fund Equivalent Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$83,500	\$78,161	\$87,146	\$8,985
Expenditures:				
Current:				
Other	5,795	5,120	5,120	0
Capital purchases	116,705	119,652	72,337	47,315
Total expenditures	122,500	124,772	77,457	47,315
Net change in fund balance	(39,000)	(46,611)	9,689	56,300
Fund balance, January 1	46,492	46,492	46,492	0
Prior year encumbrances appropriated	1,319	1,319	1,319	0
Fund balance, December 31	\$8,811	\$1,200	\$57,500	\$56,300

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Recorders Equipment General Fund Equivalent Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$52,500	\$41,727	\$43,414	\$1,687
Expenditures:				
Capital purchases	52,500	53,909	31,295	22,614
Net change in fund balance	0	(12,182)	12,119	24,301
Fund balance, January 1	74,795	74,795	74,795	0
Prior year encumbrances appropriated	3,000	3,000	3,000	0
Fund balance, December 31	<u>\$77,795</u>	<u>\$65,613</u>	<u>\$89,914</u>	<u>\$24,301</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Title Department General Fund Equivalent Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$400,000	\$390,000	\$453,825	\$63,825
Total revenues	400,000	390,000	453,825	63,825
Expenditures:				
Current:				
Personal services	346,800	352,575	232,134	120,441
Materials and supplies	6,000	6,000	2,174	3,826
Charges and services	284,000	284,270	56,239	228,031
Capital purchases	24,000	24,000	3,253	20,747
Total expenditures	660,800	666,845	293,800	373,045
Excess (deficiency) of revenues over (under) expenditures	(260,800)	(276,845)	160,025	436,870
Other financing uses				
Transfers out	(50,000)	(25,000)	(25,000)	0
Net change in fund balance	(310,800)	(301,845)	135,025	436,870
Fund balance, January 1	1,260,434	1,260,434	1,260,434	0
Prior year encumbrances appropriated	288	288	288	0
Fund balance, December 31	\$949,922	\$958,877	\$1,395,747	\$436,870

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Benefit Reserve General Fund Equivalent Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$0	\$0	\$0	\$0
Expenditures:				
Current:				
Other	0	0	0	0
Excess of revenues over expenditures	0	0	0	0
Other financing sources:				
Transfers in	0	0	0	0
Net change in fund balance	0	0	0	0
Fund balance, January 1	335,000	335,000	335,000	0
Fund balance, December 31	<u>\$335,000</u>	<u>\$335,000</u>	<u>\$335,000</u>	<u>\$0</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Unclaimed Money General Fund Equivalent Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$65,000	\$115,050	\$50,050
Expenditures:				
Current:				
Other	424,899	442,664	63,478	379,186
Net change in fund balance	(414,899)	(377,664)	51,572	429,236
Fund balance, January 1	420,906	420,906	420,906	0
Fund balance, December 31	\$6,007	\$43,242	\$472,478	\$429,236

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Medicaid Sales Tax Transition General Fund Equivalent Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Other financing uses				
Transfers out	0	0	0	0
Net change in fund balance	0	0	0	0
Fund balance, January 1	1,002,063	1,002,063	1,002,063	0
Fund balance, December 31	<u>\$1,002,063</u>	<u>\$1,002,063</u>	<u>\$1,002,063</u>	<u>\$0</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
All Debt Service Funds
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$125,039	125,039	125,039	\$0
Total revenue	125,039	125,039	125,039	0
Expenditures:				
Debt service:				
Principal retirement	413,709	413,709	413,709	0
Interest and fiscal charges	146,010	146,010	146,010	0
Total expenditures	559,719	559,719	559,719	0
Deficiency of revenues under expenditures	(434,680)	(434,680)	(434,680)	0
Other financing sources				
Transfers in	434,680	434,680	434,680	0
Total other financing sources	434,680	434,680	434,680	0
Net change in fund balance	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
MRDD Construction Capital Projects Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenue:				
Other revenue	\$60,000	\$60,000	\$1,022,463	\$962,463
Total revenue	60,000	60,000	1,022,463	962,463
Expenditures:				
Capital purchases	100,000	228,818	228,229	589
Total expenditures	100,000	228,818	228,229	589
Net change in fund balance	(40,000)	(168,818)	794,234	963,052
Fund balance, January 1	586,069	586,069	586,069	0
Prior year encumbrances appropriated	148,032	148,032	148,032	0
Fund balance, December 31	\$694,101	\$565,283	\$1,528,335	\$963,052

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$0	\$0	\$0	\$0
Total revenue	0	0	0	0
Expenditures:				
Capital purchases	2,511,237	1,799,956	337,213	1,462,743
Total expenditures	2,511,237	1,799,956	337,213	1,462,743
Deficiency of revenues under expenditures	(2,511,237)	(1,799,956)	(337,213)	1,462,743
Other financing sources:				
Transfers in	800,000	0	0	0
Total other financing sources	800,000	0	0	0
Net change in fund balance	(1,711,237)	(1,799,956)	(337,213)	1,462,743
Fund balance, January 1	1,707,329	1,707,329	1,707,329	0
Prior year encumbrances appropriated	110,000	110,000	110,000	0
Fund balance, December 31	\$106,092	\$17,373	\$1,480,116	\$1,462,743

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Jail Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$0	\$0	\$0	\$0
Total revenue	0	0	0	0
Expenditures:				
Capital purchases	762,591	1,445,236	0	1,445,236
Total expenditures	762,591	1,445,236	0	1,445,236
Excess (deficiency) of revenues over (under) expenditures	(762,591)	(1,445,236)	0	1,445,236
Other financing sources:				
Transfers in	0	682,644	682,644	0
Total other financing sources	0	682,644	682,644	0
Net change in fund balance	(762,591)	(762,592)	682,644	1,445,236
Fund balance, January 1	762,591	762,591	762,591	0
Fund balance, December 31	\$0	(\$1)	\$1,445,235	\$1,445,236

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
County Capital Projects Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Interest	\$50	\$50	\$242	\$192
Total revenue	50	50	242	192
Expenditures:				
Capital purchases	50,711	50,712	0	50,712
Total expenditures	50,711	50,712	0	50,712
Net change in fund balance	(50,661)	(50,662)	242	50,904
Fund balance, January 1	50,662	50,662	50,662	0
Fund balance, December 31	\$1	\$0	\$50,904	\$50,904

**Huron County, Ohio
Landfill Enterprise Fund
December 31, 2023**

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

Huron County, Ohio
Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual
(Non-GAAP Budgetary Basis)
Landfill Enterprise Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$3,023,500	\$3,168,944	\$3,434,672	\$265,728
Investment earnings	0	0	2	2
Miscellaneous revenue	60,000	60,000	12,150	(47,850)
Total operating revenues	3,083,500	3,228,944	3,446,824	217,880
Operating expenses:				
Personal services	630,495	678,338	631,672	46,666
Materials and supplies	8,000	8,000	5,630	2,370
Contractual services	1,780,491	2,154,096	2,007,736	146,360
Other operating expenses	634,380	854,394	715,460	138,934
Total operating expenses	3,053,366	3,694,828	3,360,498	334,330
Operating income (loss)	30,134	(465,884)	86,326	552,210
Non-operating expenses				
Principal retirement	19,230	17,280	17,280	0
Interest and fiscal charges	10,770	10,770	10,770	0
Total non-operating expenses	30,000	28,050	28,050	0
Income (Loss) before operating transfers	134	(493,934)	58,276	552,210
Transfers in	76,000	265,772	179,084	(86,688)
Change in net position	76,134	(228,162)	237,360	465,522
Net position, January 1	310,218	310,218	310,218	0
Prior year encumbrances appropriated	204,816	204,816	204,816	0
Net position, December 31	\$591,168	\$286,872	\$752,394	\$465,522

**Huron County, Ohio
Internal Service Fund
December 31, 2023**

Health Insurance – To account for claims and administration of the health insurance program for covered County employees and their eligible dependents. County departments are billed according to the employee’s marital status. See Note L for additional information because the County switched from a self-insured plan to a premium based plan.

Huron County, Ohio
Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual
(Non-GAAP Budgetary Basis)
Internal Service Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Operating revenues:				
Charges for services	\$0	\$240,928	-	(\$240,928)
Total operating revenues	0	240,928	0	(240,928)
Operating expenses:				
Other operating expenses	140,827	240,929	99,846	141,083
Total operating expenses	140,827	240,929	99,846	141,083
Change in net position	(140,827)	(1)	(99,846)	(99,845)
Net position, January 1	1,803,005	1,803,005	1,803,005	0
Net position, December 31	\$1,662,178	\$1,803,004	\$1,703,159	(\$99,845)

**Huron County, Ohio
Fiduciary Funds
December 31, 2023**

CUSTODIAL FUNDS - Custodial funds typically involve only the receipt, temporary investment and remittance of custodial resources to individuals, private organizations, or other governments. The following are the Custodial funds that Huron County maintains:

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

Tax Collections - To account for the accumulation and disbursement of various taxes to other governments and agencies.

Township - 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, based on their township road miles and based on license plates assessed by the townships.

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

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

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

Board of Health - There are various accounts within the Board of Health. 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.

County Courts - 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.

Other Custodial Funds - This fund is used to account for various monies collected and held on behalf of other governments, individuals and corporations.

Huron County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Soil and Water	Tax Collections	Township
Assets:			
Current assets:			
Equity in pooled cash and investments	\$263,665	\$1,131,557	\$0
Segregated cash accounts	0	0	0
Taxes receivable	0	56,029,156	0
Due from other governments	0	0	1,446,719
<i>Total assets</i>	<u>263,665</u>	<u>57,160,713</u>	<u>1,446,719</u>
Liabilities:			
Due to other governments	0	1,131,557	1,446,719
Deferred Inflows of Resources:			
Property taxes	0	52,071,794	0
Net Position:			
Restricted for Individuals, Organizations and Other Governments	<u>\$263,665</u>	<u>\$3,957,362</u>	<u>\$0</u>

Motor Vehicle License Tax	Local Government Tax	Libraries	Board of Health	County Courts	Other Custodial	Total
\$0	\$774,956	\$0	\$2,039,686	\$0	\$777,236	\$4,987,100
0	0	0	0	878,960	53,948	932,908
0	0	0	821,947	0	0	56,851,103
<u>205,325</u>	<u>1,102,465</u>	<u>1,227,027</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,981,536</u>
<u>205,325</u>	<u>1,877,421</u>	<u>1,227,027</u>	<u>2,861,633</u>	<u>878,960</u>	<u>831,184</u>	<u>66,752,647</u>
<u>205,325</u>	<u>1,877,421</u>	<u>1,227,027</u>	<u>0</u>	<u>0</u>	<u>53,948</u>	<u>5,941,997</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>763,749</u>	<u>0</u>	<u>0</u>	<u>52,835,543</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,097,884</u>	<u>\$878,960</u>	<u>\$777,236</u>	<u>\$7,975,107</u>

Huron County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Soil and Water	Tax Collections	Township
Additions:			
Intergovernmental	\$0	\$0	\$3,036,738
Amounts received as fiscal agent	350,319	0	0
Licenses and permits and fees for other governments	0	0	0
Fines and forfeitures for other governments	0	0	0
Property tax collections for other governments	0	46,125,413	0
<i>Total additions</i>	<u>350,319</u>	<u>46,125,413</u>	<u>3,036,738</u>
Deductions:			
Distributions as fiscal agent	318,794	0	0
Distributions of state funds to other governments	0	0	3,036,738
Distributions to state of ohio	0	0	0
Fines and forfeitures disbtributions to other governments	0	0	0
Other distributions	0	0	0
Property tax distributions to other governments	0	45,352,588	0
<i>Total deductions</i>	<u>318,794</u>	<u>45,352,588</u>	<u>3,036,738</u>
Change in fiduciary net position	31,525	772,825	0
Net position , January 1	<u>232,140</u>	<u>3,184,537</u>	<u>0</u>
Net position (deficit), December 31	<u><u>\$263,665</u></u>	<u><u>\$3,957,362</u></u>	<u><u>\$0</u></u>

Motor Vehicle License Tax	Local Government Tax	Libraries	Board of Health	County Courts	Other Custodial	Total
\$362,625	\$1,617,082	\$2,475,272	\$0	\$0	\$4,840	\$7,496,557
0	0	0	4,949,669	0	520,234	5,820,222
0	0	0	0	0	135,555	135,555
0	0	0	0	17,342,215	450	17,342,665
0	0	0	0	0	0	46,125,413
<u>362,625</u>	<u>1,617,082</u>	<u>2,475,272</u>	<u>4,949,669</u>	<u>17,342,215</u>	<u>661,079</u>	<u>76,920,412</u>
0	0	0	4,398,718	0	465,707	5,183,219
362,625	1,617,082	2,475,272	0	0	4,840	7,496,557
0	0	0	0	0	132,488	132,488
0	0	0	0	16,980,239	414	16,980,653
0	0	0	0	0	32,064	32,064
0	0	0	0	0	0	45,352,588
<u>362,625</u>	<u>1,617,082</u>	<u>2,475,272</u>	<u>4,398,718</u>	<u>16,980,239</u>	<u>635,513</u>	<u>75,177,569</u>
0	0	0	550,951	361,976	25,566	1,742,843
0	0	0	1,546,933	516,984	751,670	6,232,264
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,097,884</u>	<u>\$878,960</u>	<u>\$777,236</u>	<u>\$7,975,107</u>



Statistical Section

Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	191-197
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	198-205
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	206-212
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	213-219
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	220-222

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant years.

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

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities:										
Net investment in capital assets	\$34,058,618	\$34,937,091	\$35,220,498	\$37,510,037	\$37,714,592	\$38,646,885	\$43,498,858	\$44,407,811	\$45,685,876	\$50,658,490
Restricted for:										
Board of developmental disabilities	995,103	727,613	1,351,209	2,200,201	2,466,609	4,392,985	6,956,261	8,441,270	9,686,639	10,341,747
Child support	235,183	75,802	430,072	473,371	501,907	798,711	1,047,358	1,305,061	1,590,684	1,845,582
Real estate	846,480	968,150	841,270	720,090	499,797	731,529	766,304	920,356	811,363	612,439
EMA	252,084	163,817	230,663	217,638	168,982	214,797	208,858	117,552	141,171	134,347
Mun्य Road	863,217	711,661	657,538	565,886	547,639	721,356	760,722	948,681	805,091	1,030,989
911 equipment	215,274	210,056	225,064	248,133	164,112	144,889	0	0	0	846,492
DD residential	966,507	1,342,814	888,595	164,622	124,554	153,652	322,488	825,876	809,926	866,255
Job and family services	133,800	334,063	163,903	624,275	511,448	472,889	498,838	293,521	432,065	406,003
Motor vehicle and gas tax	3,985,891	4,353,681	3,494,582	4,190,295	4,629,066	5,698,219	4,864,435	5,573,790	6,558,735	7,585,166
Mental health	1,644,270	1,837,920	2,588,389	2,915,745	3,459,351	3,880,432	3,690,565	3,194,516	2,536,955	3,036,549
Children's services	800,234	599,295	286,457	643,857	895,991	1,272,625	1,584,761	2,123,642	1,595,765	1,342,119
Felony delinquent care and custody	114,239	138,810	165,383	105,011	0	0	0	0	112,445	133,471
Huron County revolving loan	361,028	335,169	262,388	261,664	261,527	261,715	261,158	261,146	261,207	0
Law Library	300,671	383,877	429,559	528,833	585,791	693,473	678,554	671,517	587,522	593,332
Special Projects CP	19,378	67,153	120,066	195,721	254,548	292,829	337,816	382,260	437,008	478,418
EPA Hazmat	144,965	115,580	117,326	117,092	125,127	117,788	126,430	135,785	0	426,184
Mediation	(a)	72,801	78,887	0	0	0	0	0	0	0
DRETAC	(a)	(a)	(a)	221,068	234,294	231,598	281,570	304,815	318,469	297,359
Help America Vote	(a)	(a)	(a)	(a)	173,432	203,302	0	0	0	0
Help Me Grow	309,262	322,027	380,408	234,730	245,449	262,669	186,287	166,347	262,605	363,343
Ditch Maintenance	245,186	280,448	280,767	279,261	348,523	500,794	537,257	554,600	530,055	444,145
Local Fiscal Recovery	0	0	0	0	0	0	0	5,658,744	5,293,889	2,557,703
Victims Assistance	93,919	99,338	99,848	98,255	0	0	0	0	0	0
Comprehensive Housing	(a)	(a)	(a)	(a)	129,764	0	0	0	0	0
DD Trust	80,075	87,326	89,033	0	0	0	0	0	0	0
Early Intervention	(a)	(a)	(a)	(a)	(a)	339,633	321,628	144,904	289,979	290,358
Clerk of Courts Computer	117,469	142,606	172,832	240,700	270,389	289,648	293,308	324,653	326,293	367,806
Other purposes	814,619	727,276	834,666	1,062,568	1,315,140	1,494,159	2,264,918	2,648,692	2,747,365	3,045,886
Debt service	12,628	22,489	22,489	28,078	22,490	22,489	22,668	0	0	0
Capital projects	92,163	183,697	200,608	862,355	1,284,956	874,763	972,277	1,752,210	3,435,227	4,664,942
Unrestricted (deficit)	6,665,142	(4,675,415)	(4,841,545)	(5,215,629)	(19,654,040)	(24,284,111)	(24,253,577)	(9,935,808)	(3,846,975)	(1,741,728)
Total Governmental Activities Net Position	\$54,367,405	\$44,565,145	\$44,790,955	\$49,493,857	\$37,281,438	\$38,429,718	\$46,229,742	\$71,221,941	\$81,409,359	\$90,627,397
Business-type Activities:										
Net investment in capital assets	\$1,986,062	\$2,001,470	\$1,997,034	\$1,732,894	\$1,621,892	\$1,580,274	\$1,627,363	\$1,445,194	\$1,472,234	\$1,369,993
Unrestricted (deficit)	(3,054,549)	(2,864,976)	(2,529,607)	(2,260,734)	(2,586,655)	(2,599,292)	(2,643,563)	(1,925,318)	(1,724,644)	(639,696)
Total Business-type Activities Net Position	(\$1,068,487)	(\$863,506)	(\$532,573)	(\$527,840)	(\$964,763)	(\$1,019,018)	(\$1,016,200)	(\$480,124)	(\$252,410)	\$730,297
Primary Government:										
Net investment in capital assets	\$36,044,680	\$36,938,561	\$37,217,532	\$39,242,931	\$39,336,484	\$40,227,159	\$45,126,221	\$45,853,005	\$47,158,110	\$52,028,483
Restricted	13,643,645	14,303,469	14,412,002	17,199,449	19,220,886	24,066,944	26,984,461	36,749,938	39,570,458	41,710,635
Unrestricted (deficit)	3,610,593	(7,540,391)	(7,371,152)	(7,476,363)	(22,240,695)	(26,883,403)	(26,897,140)	(11,861,126)	(5,571,619)	(2,381,424)
Total Primary Government Net Position	\$53,298,918	\$43,701,639	\$44,258,382	\$48,966,017	\$36,316,675	\$37,410,700	\$45,213,542	\$70,741,817	\$81,156,949	\$91,357,694

(a) In previous years net position restricted for other purposes was broken out at a more detailed level.

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

Fiscal Year (1)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,718,716	\$7,370,587	\$7,168,745	\$7,194,985	\$7,462,963	\$7,841,678	\$11,474,499	\$5,929,894	\$8,483,359	\$9,306,539
Judicial	1,909,176	2,081,301	2,306,175	2,227,101	2,465,055	2,666,235	2,874,071	2,114,039	2,715,072	2,810,067
Public Safety	6,090,195	5,689,776	6,983,099	6,793,197	8,622,480	10,147,527	8,039,854	4,922,272	8,108,723	11,517,963
Public Works	5,770,976	5,599,766	6,966,818	5,329,274	6,285,941	7,265,160	7,903,639	6,531,006	5,811,029	7,334,260
Health	9,679,054	9,480,113	8,422,164	8,898,983	8,733,640	9,266,432	9,082,588	7,803,930	9,505,752	10,741,412
Human Services	8,459,751	9,264,617	9,356,304	8,955,128	9,171,965	10,067,980	10,905,959	7,126,549	9,889,459	12,069,986
Conservation and Recreation	321,600	325,200	369,200	360,400	597,400	241,157	419,875	494,164	630,469	581,278
Interest and Fiscal Charges	309,420	317,138	268,001	218,555	236,868	240,721	186,159	152,257	128,904	116,049
Bond Issuance Costs	31,500	0	0	0	37,500	0	0	0	0	0
<i>Total Governmental Activities Expenses</i>	<u>39,290,388</u>	<u>40,128,498</u>	<u>41,840,506</u>	<u>39,977,623</u>	<u>43,613,812</u>	<u>47,736,890</u>	<u>50,886,644</u>	<u>35,074,111</u>	<u>45,272,767</u>	<u>54,477,554</u>
Business-type Activities:										
Landfill	2,050,725	1,912,976	2,054,147	2,580,640	2,717,590	2,760,682	2,719,611	2,733,288	3,000,281	2,667,992
<i>Total Business-type Activities Expenses</i>	<u>2,050,725</u>	<u>1,912,976</u>	<u>2,054,147</u>	<u>2,580,640</u>	<u>2,717,590</u>	<u>2,760,682</u>	<u>2,719,611</u>	<u>2,733,288</u>	<u>3,000,281</u>	<u>2,667,992</u>
<i>Total Primary Government Expenses</i>	<u>41,341,113</u>	<u>42,041,474</u>	<u>43,894,653</u>	<u>42,558,263</u>	<u>46,331,402</u>	<u>50,497,572</u>	<u>53,606,255</u>	<u>37,807,399</u>	<u>48,273,048</u>	<u>57,145,546</u>
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	1,650,497	1,630,467	1,604,965	1,633,104	1,500,689	1,572,407	1,774,178	1,891,653	1,796,082	1,731,041
Judicial	382,658	442,046	417,984	438,082	412,241	433,821	470,693	516,995	426,008	410,236
Public Safety	909,094	935,467	1,039,649	1,110,482	1,186,343	1,151,672	1,988,484	1,376,468	1,550,535	1,981,651
Public Works	191,476	219,465	175,358	272,379	301,850	414,787	321,163	308,059	284,274	273,682
Health	742,449	873,874	734,959	537,573	645,299	623,918	528,826	448,299	740,707	769,014
Human Services	658,492	1,101,272	877,101	755,755	790,091	813,959	776,246	1,645,173	1,618,224	652,958
Conservation and Recreation	41,642	44,420	45,133	43,899	63,108	22,903	53,286	65,802	68,216	57,020
Operating Grants and Contributions										
General Government:										
Legislative and Executive	290,737	128,465	96,034	145,428	176,190	433,968	4,253,069	6,106,360	1,206,580	696,644
Judicial	3,241	360,664	346,813	666,168	370,115	1,467,067	887,467	1,579,531	1,434,069	1,223,080
Public Safety	639,936	609,579	718,530	635,096	662,778	693,388	705,569	809,161	856,202	795,619
Public Works	4,896,462	5,880,475	4,961,068	5,094,552	5,395,986	6,981,407	6,066,463	7,041,848	5,633,702	8,072,705
Health	4,064,662	3,930,015	3,275,386	3,160,500	3,106,482	3,660,372	3,674,417	4,447,988	4,100,045	4,245,648
Human Services	6,279,665	7,209,230	7,047,556	7,535,182	6,496,952	7,845,865	8,781,962	7,378,845	7,995,464	9,422,168
Interest and Fiscal Charges	27,432	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions										
Public Safety	0	0	0	0	0	0	0	0	0	0
Public Works	3,031,472	326,489	887,978	1,333,172	680,123	1,133,067	3,421,265	1,195,449	1,195,449	4,042,239
Health	86,507	61,271	0	281,856	271,251	60,000	34,994	418,738	137,216	0
<i>Total Governmental Activities Program Revenues</i>	<u>23,896,422</u>	<u>23,753,199</u>	<u>22,228,514</u>	<u>23,643,228</u>	<u>22,059,498</u>	<u>27,308,601</u>	<u>33,738,082</u>	<u>35,230,369</u>	<u>29,042,773</u>	<u>34,373,705</u>

(continued)

(1) Fiscal year 2012 was the first year the County implemented GASB 63 which changed the terminology "net assets" to "net position".

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Business-type Activities:										
<i>Landfill</i>										
Charges for Services	\$2,272,218	\$2,271,324	\$2,370,190	\$2,573,439	\$2,502,740	\$2,693,441	\$2,709,420	\$2,973,707	\$3,167,995	\$3,459,463
Operating Grants and Contributions	0	0	0	0	14,000	0	0	0	0	0
Total Business-Type Activities Program Revenues	2,272,218	2,271,324	2,370,190	2,573,439	2,516,740	2,693,441	2,709,420	2,973,707	3,167,995	3,459,463
Total Primary Government Program Revenues	2,272,218	2,271,324	2,370,190	2,573,439	2,516,740	2,693,441	2,709,420	2,973,707	3,167,995	3,459,463
Net (Expense)/Revenue										
Governmental Activities	(15,393,966)	(16,375,299)	(19,611,992)	(16,334,395)	(21,554,314)	(20,428,289)	(17,148,562)	156,258	(16,229,994)	(20,103,849)
Business-type Activities	221,493	358,348	316,043	(7,201)	(200,850)	(67,241)	(10,191)	240,419	167,714	791,471
Total Primary Government Net (Expense)/Revenue	(\$15,172,473)	(\$16,016,951)	(\$19,295,949)	(\$16,341,596)	(\$21,755,164)	(\$20,495,530)	(\$17,158,753)	\$396,677	(\$16,062,280)	(\$19,312,378)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	\$2,060,643	\$2,124,366	\$2,293,469	\$2,344,440	\$2,403,110	\$2,454,692	\$2,594,049	\$2,822,622	\$2,828,050	\$2,727,512
Board of Developmental Disabilities	3,092,183	3,223,401	3,210,655	3,245,689	3,256,947	4,383,490	4,559,821	4,688,908	4,795,303	5,091,722
Mental Health	146,255	140,477	518,464	519,113	514,117	521,274	539,211	554,795	564,609	576,948
Senior Services	450,259	508,636	474,175	495,641	489,278	492,977	577,612	640,952	671,427	676,944
911 Countywide	0	0	0	0	0	33,091	872,488	903,597	915,884	913,974
Sales Taxes Levied for General Purposes	9,396,408	10,019,599	9,948,350	10,446,536	9,931,618	10,188,208	10,768,003	12,711,172	12,777,001	13,155,911
Grants and Entitlements not										
Restricted to Specific Programs	2,032,487	2,053,876	1,995,267	2,550,147	2,029,250	1,139,774	1,420,576	1,438,939	2,380,377	1,921,816
Investment Earnings	80,313	93,677	223,828	174,012	465,612	819,312	677,652	129,724	730,676	1,339,405
Decrease in Fair Value of Investments	0	0	0	0	0	0	0	(249,035)	(738,695)	1,268,061
Miscellaneous	800,733	1,090,675	1,173,594	1,261,719	1,452,200	1,543,751	2,535,982	1,414,267	1,521,634	1,828,678
Transfers from Component Unit/To Business Type	0	0	0	0	0	0	248,119	(220,000)	(60,000)	(179,084)
Total Governmental Activities	18,059,281	19,254,707	19,837,802	21,037,297	20,542,132	21,576,569	24,793,513	24,835,941	26,386,266	29,321,887
Business-type Activities:										
Miscellaneous	47,242	63,522	14,890	11,934	41,866	12,985	13,008	75,656	0	12,152
Investment Earnings	0	0	0	0	0	1	1	1	0	0
Total Business-type Activities	47,242	63,522	14,890	11,934	41,866	12,986	13,009	295,657	60,000	191,236
Total Primary Government	18,106,523	19,318,229	19,852,692	21,049,231	20,583,998	21,589,555	24,806,522	25,131,598	26,446,266	29,513,123
Change in Net Position										
Governmental Activities	2,665,315	2,879,408	225,810	4,702,902	(1,012,182)	1,148,280	7,644,951	24,992,199	10,156,272	9,218,038
Business-type Activities	268,735	421,870	330,933	4,733	(158,984)	(54,255)	2,818	536,076	227,714	982,707
Total Primary Government Change in Net Position	\$2,934,050	\$3,301,278	\$556,743	\$4,707,635	(\$1,171,166)	\$1,094,025	\$7,647,769	\$25,528,275	\$10,383,986	\$10,200,745

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

Fiscal Year	2014	2015	2016	2017
General Fund				
Nonspendable	\$219,614	\$208,102	\$196,906	\$169,184
Committed	0	0	0	390,881
Assigned	92,172	119,894	222,181	188,312
Unassigned	4,850,250	5,849,128	6,368,650	7,708,551
<i>Total General Fund</i>	<u>5,162,036</u>	<u>6,177,124</u>	<u>6,787,737</u>	<u>8,456,928</u>
All Other Governmental Funds				
Nonspendable	723,999	832,483	753,784	1,188,785
Restricted	12,692,693	12,342,619	12,286,417	14,647,849
Unassigned (deficit)	(60,488)	(23,905)	0	0
Total All Other Governmental Funds	<u>13,356,204</u>	<u>13,151,197</u>	<u>13,040,201</u>	<u>15,836,634</u>
<i>Total Governmental Funds</i>	<u><u>\$18,518,240</u></u>	<u><u>\$19,328,321</u></u>	<u><u>\$19,827,938</u></u>	<u><u>\$24,293,562</u></u>

2018	2019	2020	2021	2022	2023
\$240,509	\$360,268	\$314,392	\$583,529	\$514,773	\$586,851
0	0	0	0	0	0
4,778,606	6,341,214	8,594,548	8,755,971	7,237,401	788,253
3,513,444	2,815,013	3,825,174	4,832,987	5,290,564	14,984,150
<u>8,532,559</u>	<u>9,516,495</u>	<u>12,734,114</u>	<u>14,172,487</u>	<u>13,042,738</u>	<u>16,359,254</u>
1,393,294	1,852,789	618,244	641,658	814,215	625,696
16,285,413	20,161,867	24,105,993	33,528,705	36,351,663	38,171,200
(7,423)	(43,488)	(28,105)	(109,020)	(12,299)	(25,260)
<u>17,671,284</u>	<u>21,971,168</u>	<u>24,696,132</u>	<u>34,061,343</u>	<u>37,153,579</u>	<u>38,771,636</u>
<u>\$26,203,843</u>	<u>\$31,487,663</u>	<u>\$37,430,246</u>	<u>\$48,233,830</u>	<u>\$50,196,317</u>	<u>\$55,130,890</u>

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

Fiscal Year	2014	2015	2016	2017
Revenues				
Taxes	\$15,232,363	\$16,016,627	\$16,476,279	\$17,050,781
Charges for Services	4,172,789	4,708,364	4,423,512	4,236,570
Licenses and Permits	3,418	2,855	3,464	3,488
Fines and Forfeitures	400,101	429,958	385,428	411,985
Intergovernmental	18,528,566	20,296,817	19,535,071	21,409,506
Special Assessments	82,663	94,025	87,400	136,819
Interest	74,171	87,257	223,688	164,119
Decrease In Fair Value of Investments	0	0	0	0
Other	800,733	1,090,675	1,173,594	1,261,719
<i>Total Revenues</i>	<u>41,933,525</u>	<u>42,726,578</u>	<u>42,308,436</u>	<u>44,674,987</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,419,302	6,374,770	6,793,917	6,956,196
Judicial	1,953,538	2,019,129	2,222,719	2,107,302
Public Safety	5,814,362	5,854,006	6,161,572	6,187,332
Public Works	7,994,778	5,121,466	5,600,088	5,143,122
Health	9,539,303	9,167,866	8,405,288	8,313,964
Human Services	8,521,794	9,331,275	9,067,623	8,428,713
Conservation and Recreation	321,600	325,200	369,200	360,400
Capital Outlay	1,369,805	2,597,429	1,992,569	2,080,542
Debt Service:				
Principal Retirement	762,000	902,733	923,000	626,783
Interest and Fiscal Charges	307,338	320,763	272,843	221,009
Bond Issuance Costs	31,500	0	0	0
<i>Total Expenditures</i>	<u>43,035,320</u>	<u>42,014,637</u>	<u>41,808,819</u>	<u>40,425,363</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,101,795)</u>	<u>711,941</u>	<u>499,617</u>	<u>4,249,624</u>
Other Financing Sources (Uses)				
Issuance of Loans	0	98,140	0	20,000
Inception of Lease Obligations	0	0	0	196,000
Issuance of Bonds	1,430,000	0	0	0
Proceeds from the Sale of Assets	0	0	0	0
Transfers In	1,805,615	1,697,339	1,884,652	1,900,652
Transfers Out	(1,805,615)	(1,697,339)	(1,884,652)	(1,900,652)
<i>Total Other Financing Sources (Uses)</i>	<u>1,430,000</u>	<u>98,140</u>	<u>0</u>	<u>216,000</u>
<i>Net Change in Fund Balances</i>	<u>\$328,205</u>	<u>\$810,081</u>	<u>\$499,617</u>	<u>\$4,465,624</u>
Debt Service as a Percentage of				
Noncapital Expenditures (1)	2.9%	3.1%	3.0%	2.4%

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

2018	2019	2020	2021	2022	2023
\$16,584,469	\$18,047,470	\$19,864,161	\$22,235,292	\$22,516,329	\$22,992,470
4,341,663	4,281,149	4,409,214	4,699,410	4,582,913	4,739,362
3,652	3,508	3,513	3,687	3,899	3,857
404,387	467,475	1,317,649	1,443,096	1,798,523	1,132,382
19,076,403	23,069,754	29,231,246	30,315,312	25,111,519	29,578,846
135,037	105,236	98,834	77,343	100,342	122,675
456,404	821,877	617,266	191,449	479,314	1,522,275
0	0	0	(249,035)	(738,695)	1,268,061
1,452,200	1,543,751	2,535,982	1,414,267	1,521,634	1,828,679
42,454,215	48,340,220	58,077,865	60,130,821	55,375,778	63,188,607
6,587,072	6,554,132	10,552,620	7,486,781	8,989,586	8,526,772
2,235,546	2,285,230	2,575,841	2,984,714	2,942,445	2,969,855
7,485,055	7,536,082	6,595,635	8,239,520	9,621,974	10,419,187
5,198,755	5,712,142	5,701,796	7,301,580	4,073,480	4,495,255
7,903,119	8,080,723	8,342,766	10,205,859	11,323,680	10,308,918
8,379,179	8,842,548	10,018,120	9,764,277	10,924,959	11,624,995
597,400	241,157	419,875	494,164	630,469	581,278
3,413,629	2,804,232	6,923,415	1,778,165	4,213,388	8,489,279
747,687	971,098	1,007,900	712,893	523,054	541,930
234,933	235,869	197,387	153,874	130,256	117,481
37,500	0	0	0	0	0
42,819,875	43,263,213	52,335,355	49,121,827	53,373,291	58,074,950
(365,660)	5,077,007	5,742,510	11,008,994	2,002,487	5,113,657
33,187	70,584	45,000	14,590	20,000	0
432,754	136,229	0	0	0	0
1,810,000	0	0	0	0	0
0	0	0	0	0	0
1,438,239	1,757,932	1,729,133	2,199,363	3,945,779	3,387,288
(1,438,239)	(1,757,932)	(1,729,133)	(2,419,363)	(4,005,779)	(3,566,372)
2,275,941	206,813	45,000	(205,410)	(40,000)	(179,084)
\$1,910,281	\$5,283,820	\$5,787,510	\$10,803,584	\$1,962,487	\$4,934,573
2.7%	3.0%	2.7%	1.9%	1.4%	1.3%

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

	2023		
	Total	Rank	% of Total
	Assessed		Assessed
<u>Public Utilities</u>	Valuation (1)		Valuation
Railroad Norfolk Southern	\$45,147,050	1	3.45%
Ohio Edison Co	22,904,810	2	1.74%
Nexus Gas Transmission LLC	17,393,580	3	1.31%
American Transmission Systems Inc	16,994,290	4	1.29%
Ohio Power Company	12,673,780	5	0.97%
Columbia Gas of Ohio Inc	12,160,650	6	0.93%
Columbia Gas Transmission Corp	12,035,590	7	0.92%
<u>Real Estate</u>			
Schaffer Mark A	6,259,410	1	0.48%
JCS Farm Land LLC	4,392,390	2	0.33%
Bumb Robert R Trustee	4,114,930	3	0.31%
MTD Consumer Group Inc	3,443,210	4	0.26%
MJRM III LLC	3,355,790	5	0.26%
Kamm David C Trustee	3,302,610	6	(2)
Midpointe Farms LLC	3,189,140	7	(2)
LSC Communications Book LLC	2,986,450	8	(2)
Dalton Byron H	2,883,030	9	(2)
Stevens Doyle H	2,848,820	10	(2)
JBE Farms LLC	2,787,290	11	(2)
Houck RP & JM LLC an OH LLC	2,674,030	12	(2)
Stoneham Farmlands LLC	2,672,790	13	(2)
Locust Knoll Land Company LLC	2,645,600	14	(2)
All Others	1,126,047,290		87.75%
Total Assessed Valuation	<u>\$1,312,912,530</u>		<u>100.00%</u>

(1) - Not reported in 2014.

(2) - Excluded in 2013, but reported in 2023.

Source: Huron County Auditor.

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

Tax Collection Year	Real Property (2)			Public Utility (3)		Totals		Total Direct Tax Rate	Assessed Value as a percent of Estimated Actual Value
	Residential/ Agricultural Assessed	Commercial/ Industrial Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual		
2014	\$ 842,172,890	\$ 154,364,490	\$ 2,847,249,657	\$ 34,577,290	\$ 98,792,257	\$ 1,031,114,670	\$ 2,946,041,914	7.85%	35.00%
2015*	844,634,660	160,171,210	2,870,873,914	36,336,780	103,819,371	1,041,142,650	2,974,693,285	7.90%	35.00%
2016	926,891,580	161,629,390	3,110,059,914	40,447,690	115,564,829	1,128,968,660	3,225,624,743	7.90%	35.00%
2017	929,154,720	165,790,640	3,128,415,314	46,208,780	132,025,086	1,141,154,140	3,260,440,400	7.90%	35.00%
2018	933,527,660	152,197,560	3,102,072,057	49,271,150	140,774,714	1,134,996,370	3,242,846,771	7.90%	35.00%
2019	961,001,940	156,286,400	3,192,252,400	54,822,650	156,636,143	1,172,110,990	3,348,888,543	8.90%	35.00%
2020	965,052,190	157,838,510	3,208,259,143	78,574,370	224,498,200	1,201,465,070	3,432,757,343	9.63%	35.00%
2021*	969,434,950	160,640,350	3,228,786,571	84,910,500	242,601,429	1,214,985,800	3,471,388,000	9.13%	35.00%
2022	1,049,629,480	160,249,210	3,456,796,257	87,917,690	251,193,400	1,297,796,380	3,707,989,657	9.73%	35.00%
2023	1,055,893,300	163,264,840	3,483,308,971	93,754,390	267,869,686	1,312,912,530	3,751,178,657	9.73%	35.00%

* Amounts corrected.

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

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

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

(4) 2021 Information updated in 2022

Source: Huron County Auditor's Office

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

Collection Year:	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
County Entity:										
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Other Entities:										
911 & Countywide Comm	0.00	0.00	0.00	0.00	0.00	0.00	0.73	0.725	0.725	0.725
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.500	0.500	0.500
MRDD Operating	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.000	5.000	5.000
Senior Services Center	0.50	0.55	0.55	0.55	0.55	0.55	0.55	0.550	0.655	0.655
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.750	0.750	0.750
Total County-Wide Rates	7.85	7.90	7.90	7.90	7.90	8.90	9.63	9.625	9.730	9.730
School Districts:										
Bellevue	43.79	42.68	41.55	41.60	41.60	42.40	42.20	42.50	41.60	41.20
Norwalk	43.95	48.90	48.90	48.90	48.90	48.40	48.35	48.35	47.45	47.45
Willard	50.30	51.05	51.05	51.05	51.05	50.20	49.95	48.80	48.20	48.20
Monroeville	38.20	39.50	38.45	38.45	38.45	38.30	38.20	38.20	37.60	37.60
New London	34.25	33.85	33.80	33.55	33.55	33.55	33.55	33.55	30.95	30.95
South Central	36.90	36.40	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50
Western Reserve	33.85	33.75	33.75	33.60	33.60	33.55	33.10	33.10	32.50	32.50
Seneca East	38.99	36.65	36.65	34.80	34.80	35.30	35.45	35.45	35.60	35.60
Edison	69.14	68.39	68.24	68.10	68.10	67.74	65.19	65.08	64.75	64.75
Buckeye Central	51.00	50.50	50.10	49.50	49.50	48.70	45.50	45.50	45.50	45.50
Plymouth	32.80	32.10	32.10	32.30	32.30	32.40	32.20	32.20	30.10	30.10
Wellington	36.97	36.69	36.56	36.41	36.41	35.56	35.39	35.32	34.35	34.35
EHOVE	3.95	3.95	3.95	4.45	4.45	4.45	4.45	4.45	4.45	4.45
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	3.70	3.70	3.70	3.70	3.70	3.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Municipalities:										
Bellevue	\$6.10	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60
Greenwich	6.90	6.90	8.35	8.35	8.35	8.35	7.85	7.85	5.00	7.85
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.90
Norwalk	6.60	6.60	6.60	6.60	6.60	6.60	6.55	6.55	6.55	6.55
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Willard	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Townships:										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	5.75	5.75	5.75	5.75
Clarksfield	4.70	4.70	4.70	4.70	4.70	4.70	4.70	3.40	3.40	3.40
Fairfield	6.40	6.40	7.15	7.15	7.15	7.15	7.15	6.40	7.15	7.15
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	3.40	3.40
Hartland	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	4.40	4.40	4.40	4.40
Norwalk	1.30	1.30	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05
Norwich	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Peru	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Richmond	3.30	3.30	3.30	3.30	4.80	4.80	4.80	4.80	4.80	4.80
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	6.90	6.90	9.15	9.15	9.15	9.15	9.15	9.15	9.15	8.90
Wakeman	3.40	3.40	4.90	4.90	4.45	4.90	4.90	4.90	2.40	4.90
Special Districts:										
Firelands Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.50	3.50	3.50
Tri-Community Fire	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Herrick Memorial Library	0.77	0.77	0.77	0.77	1.25	1.25	1.25	1.25	1.25	1.25
New London Public Library	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Norwalk Public Library	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Milan Public Library	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Extension Library/Willard	0.98	0.975	0.98	1.28	1.275	1.275	1.275	1.275	1.275	1.275
Seneca East Public Library	0.75	0.750	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Vermilion Ambulance	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

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

Source: Huron County Auditor's Office

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

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected (1)	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied (1)	Accumulated Delinquencies
2014	\$ 39,777,857	\$ 38,245,782	96.15%	\$ 2,611,979	\$ 40,857,761	102.71%	\$ 3,672,411
2015	41,700,565	40,397,739	96.88%	1,918,457	42,316,196	101.48%	3,542,646
2016	45,236,165	43,691,923	96.59%	1,925,692	45,617,615	100.84%	3,461,819
2017	45,866,639	44,548,401	97.13%	1,942,368	46,490,769	101.36%	3,179,682
2018	46,968,523	45,731,450	97.37%	1,883,844	47,615,294	101.38%	3,034,237
2019	49,718,630	48,322,569	97.19%	1,634,053	49,956,622	100.48%	3,189,215
2020	52,510,166	50,529,236	96.23%	1,684,018	52,213,254	99.43%	3,645,918
2021	53,923,878	51,522,229	95.55%	1,655,267	53,177,496	99.69%	4,064,840
2022	56,137,948	53,775,442	95.79%	2,130,185	55,905,627	99.59%	4,581,699
2023	68,733,384	54,979,043	79.99%	1,985,598	56,964,641	82.88%	4,851,839

Source: Huron County Auditor.

(1) - The County does not maintain delinquency information by year; therefore total collections as a percentage of current taxes levied may exceed 100% in some years.

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

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Accumulated Delinquencies
2014	\$ 390,573	\$ 351,451	89.98%	\$ 69,741	\$ 421,192	16.56%	\$ 188,104
2015	362,408	322,856	89.09%	45,704	368,560	12.40%	194,607
2016	364,571	317,859	87.19%	34,899	352,758	9.89%	140,858
2017	427,377	400,591	93.73%	37,550	438,141	8.57%	141,172
2018	447,592	399,380	89.23%	25,445	424,825	5.99%	158,020
2019	285,482	240,247	84.15%	21,485	261,732	8.21%	191,002
2020	347,399	294,427	84.75%	70,486	364,913	19.32%	159,223
2021	276,579	258,124	93.33%	34,475	292,599	11.78%	78,986
2022	335,800	307,624	91.61%	45,559	353,183	12.90%	53,156
2023	344,440	326,496	94.79%	75,231	401,727	18.73%	33,953

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

Source: Huron County Auditor's Office.

Table 10
Huron County, Ohio
Other Major General Fund Revenue Source - Sales Tax
Last Ten Years

Fiscal Year	State Portion Of Sales Tax Rate	County Portion Of Sales Tax Rate	Sales Tax
2014	5.75%	1.5%	\$9,396,408
2015	5.75%	1.5%	\$9,986,007
2016	5.75%	1.5%	\$9,850,695
2017	5.75%	1.5%	\$10,550,676
2018	5.75%	1.5%	\$9,898,215
2019	5.75%	1.5%	\$10,082,134
2020	5.75%	1.5%	\$10,661,734
2021	5.75%	1.5%	\$12,454,214
2022	5.75%	1.5%	\$12,670,163
2023	5.75%	1.5%	\$13,155,911

Source: Huron County Auditor's Office. Reported on a cash basis.

*The Sales Tax Rate changed to 7.25% on September 1, 2013.

Table 11
Huron County, Ohio
Ratio of Net General Bonded Debt to Estimated
Actual Value and Net Bonded Debt Per Capita
Last Ten Years

Fiscal Year	Total Population (1)	Estimated Actual Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value	Per Capita Net General Bonded Debt
2014	58,714	\$ 2,946,041,914	\$ 6,853,000	\$ 12,628	\$ 6,840,372	0.232%	116.50
2015	58,469	2,974,693,285	5,956,000	22,668	5,933,332	0.199%	101.48
2016	59,626	3,225,624,743	5,018,000	22,489	4,995,511	0.155%	83.78
2017	58,439	3,260,440,400	4,446,000	28,078	4,417,922	0.136%	75.60
2018	58,504	3,242,846,771	5,653,000	22,490	5,630,510	0.174%	96.24
2019	59,048	3,348,888,543	4,874,000	22,489	4,851,511	0.145%	82.16
2020	58,266	3,432,757,343	4,059,000	22,668	4,036,332	0.118%	69.27
2021	58,565	3,471,388,000	3,547,000	1	3,546,999	0.102%	60.57
2022	58,218	3,707,989,657	3,099,000	1	3,098,999	0.084%	53.23
2023	58,199	3,751,178,657	2,629,000	1	2,628,999	0.070%	45.17

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

(2) See Table 6

Source: Huron County Auditor's Office

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Table 12
Huron County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2014	2015	2016
Tax Valuation	\$1,031,114,670	\$1,041,142,650	\$1,128,968,660
Direct Legal Debt Limit (1):			
3.0% of the first \$100,000,000 assessed valuation	\$3,000,000	\$3,000,000	\$3,000,000
1.5% on excess of \$100,000,000 not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000
2.5% on the amount in excess of \$300,000,000	18,277,867	18,528,566	20,724,217
Total direct legal debt limitation	\$24,277,867	\$24,528,566	\$26,724,217
Total of all County debt outstanding	\$6,853,000	\$5,956,000	\$5,018,000
Less:			
Enterprise fund general obligation bonds (3)	\$300,000	\$285,000	\$270,000
Job & Family Services (3)	1,655,000	1,420,000	1,170,000
Fairgrounds Improvements (3)	240,000	210,000	180,000
Soil & Water Conservation Bonds (3)	247,000	231,000	214,000
Old Jail Renovations (3)	175,000	155,000	130,000
Old Job & Family Services Demolition (3)	30,000	25,000	20,000
Jail Facility Bonds (3)	755,000	385,000	0
Total exempt debt	(3,402,000)	(2,711,000)	(1,984,000)
Less:			
Funds available in debt service fund	12,628	22,489	22,489
Total net indebtedness subject to direct debt	(3,463,628)	(3,267,489)	(3,056,489)
Direct Legal Debt Margin	\$20,814,239	\$21,261,077	\$23,667,728
Unvoted Debt Limitation (1% of total assessed valuation) (2)	\$10,311,147	\$10,411,427	\$11,289,687
Total net indebtedness applicable to limit	(3,463,628)	(3,267,489)	(3,056,489)
Total Unvoted Legal Debt Margin	\$6,847,519	\$7,143,938	\$8,233,198

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

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

(3) Excluded by state statute

* - 2021 valuation was corrected as per Table 6

Source: Office of the Auditor, Huron County, Ohio

2017	2018	2019	2020	2021*	2022	2023
<u>\$1,141,154,140</u>	<u>\$1,134,996,370</u>	<u>\$1,172,110,990</u>	<u>\$1,201,465,070</u>	<u>\$1,214,985,800</u>	<u>\$1,297,796,380</u>	<u>\$1,312,912,530</u>
\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
21,028,854	20,874,909	21,802,775	22,536,627	22,874,645	24,944,910	25,322,813
<u>\$27,028,854</u>	<u>\$26,874,909</u>	<u>\$27,802,775</u>	<u>\$28,536,627</u>	<u>\$28,874,645</u>	<u>\$30,944,910</u>	<u>\$31,322,813</u>
<u>\$4,446,000</u>	<u>\$5,653,000</u>	<u>\$4,874,000</u>	<u>\$4,059,000</u>	<u>\$3,547,000</u>	<u>\$3,099,000</u>	<u>\$2,629,000</u>
\$255,000	\$240,000	\$225,000	\$210,000	\$195,000	\$175,000	\$155,000
905,000	620,000	320,000	-	-	-	-
145,000	110,000	75,000	40,000	-	-	-
197,000	179,000	160,000	140,000	119,000	97,000	74,000
110,000	85,000	55,000	30,000	-	-	-
15,000	10,000	5,000	-	-	-	-
-	-	-	-	-	-	-
(1,627,000)	(1,244,000)	(840,000)	(420,000)	(314,000)	(272,000)	(229,000)
28,078	22,490	22,489	22,668	1	1	1
(2,847,078)	(4,431,490)	(4,056,489)	(3,661,668)	(3,233,001)	(2,827,001)	(2,400,001)
<u>\$24,181,776</u>	<u>\$22,443,419</u>	<u>\$23,746,286</u>	<u>\$24,874,959</u>	<u>\$25,641,644</u>	<u>\$28,117,909</u>	<u>\$28,922,812</u>
\$11,411,541	\$11,349,964	\$11,721,110	\$12,014,651	\$12,149,858	\$12,977,964	\$13,129,125
(2,847,078)	(4,431,490)	(4,056,489)	(3,661,668)	(3,233,001)	(2,827,001)	(2,400,001)
<u>\$8,564,463</u>	<u>\$6,918,474</u>	<u>\$7,664,621</u>	<u>\$8,352,983</u>	<u>\$8,916,857</u>	<u>\$10,150,963</u>	<u>\$10,729,124</u>

Table 13
Huron County
Ratio of Outstanding Debt By Type
Last Ten Years

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	(b) Population	(c) Personal Income	(c) Per Capita Personal Income	Outstanding Debt Percentage of Personal Income	Outstanding Debt Per Capita
	(a) General Obligation Bonds	(a) Loans	(a) Leases	General Obligation Bonds	(a) Capital Leases	(a) Financed Purchases						
2014	\$ 6,553,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 6,853,000	58,714	\$ 1,938,032,000	\$ 33,008	0.35%	\$ 117
2015	5,671,000	77,407.00	-	285,000	-	-	6,033,407	58,469	2,087,226,362	35,698	0.29%	104
2016	4,748,000	77,407.00	-	270,000	-	-	5,095,407	59,626	2,173,546,578	36,453	0.23%	85
2017	4,191,000	78,854	144,770.00	255,000	156,011.00	156,011.00	4,825,635	58,439	2,175,099,580	37,220	0.22%	83
2018	5,413,000	90,978	438,900.00	240,000	118,547.00	118,547.00	6,301,425	58,504	2,271,476,304	38,826	0.28%	108
2019	4,649,000	136,880	392,713	225,000	80,075	80,075	5,483,668	59,048	2,380,992,504	40,323	0.23%	93
2020	3,849,000	161,715	204,978	210,000	40,568	40,568	4,466,261	58,266	2,359,029,000	40,487	0.19%	77
2021	3,352,000	165,390	0	195,000	0	0	3,712,390	58,565	2,657,980,000	45,385	0.14%	63
2022	2,924,000	173,940	156,075	175,000	-	131,608.00	3,560,623	58,218	2,814,064,000	48,337	0.13%	61
2023	2,474,000	161,823	76,262	155,000	-	88,962	2,956,047	58,199	2,772,309,365	47,635	0.11%	51

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

(b) See Table 21 "Demographic Statistics" for population information.

(c) Bureau of Labor Market Information.

Table 14
Huron County, Ohio
Computation of Direct and Overlapping Debt
As of December 31, 2023

	Debt Outstanding (1)	Percent Applicable to County (2)	Amount Applicable to County
Direct Debt:			
County	\$2,712,085	100.00%	\$2,712,085
Overlapping Debt:			
School Districts:			
Bellevue City School District	17,959,991	40.85%	7,336,656
Buckeye Central School District	5,010,000	0.13%	6,513
Ehove Career Center	240,000	25.14%	60,336
Lorain County Career Center	1,038,343	0.11%	1,142
Monroeville LSD	3,499,000	93.46%	3,270,165
New London LSD	0	86.60%	0
Norwalk CSD	1,985,000	100.00%	1,985,000
Plymouth Shiloh LSD	0	14.50%	0
Seneca East LSD	6,425,000	13.46%	864,805
Wellington XV School District	8,995,346	3.24%	291,449
Western Reserve LSD	0	99.88%	0
Willard City School District	10,645,000	99.82%	10,625,839
Municipalities:			
Bellevue	0	52.23%	0
Milan	0	23.28%	0
Plymouth	42,000	54.03%	22,693
Willard	0	100.00%	0
Overlapping Debt	55,839,680	43.81%	24,464,598
Total Direct and Overlapping Debt	\$58,551,765	46.41%	\$27,176,683

(1) Does not include general obligation bonds recorded in Enterprise funds.

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

Source: Huron County Auditor's Office

Table 15
Huron County, Ohio
Ratio of Annual Debt Service Expenditures for General Bonded
Debt (1) to Total General Governmental Expenditures
Last Ten Years

Fiscal Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service (1)	Total General Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
2014	\$ 762,000	\$ 307,338	\$ 1,069,338	\$ 43,023,169	2.49%
2015	882,000	320,763	1,202,763	42,014,637	2.86%
2016	923,000	272,843	1,195,843	41,808,819	2.86%
2017	557,000	273,032	830,032	40,425,363	2.05%
2018	588,000	219,949	807,949	42,819,875	1.89%
2019	764,000	217,977	981,977	43,263,213	2.27%
2020	800,000	185,366	985,366	52,335,355	1.88%
2021	497,000	153,874	650,874	49,121,827	1.33%
2022	428,000	126,285	554,285	53,373,291	1.04%
2023	450,000	109,719	559,719	58,074,950	0.96%

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

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

Source: Huron County Auditor's Office

Table 16
Huron County
Number of Employees by Function
Governmental and Business-Type Activities

Fiscal Year	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government										
Legislative and Executive										
Commissioners	4	4	3	3	3	3	3	3	4	3
Auditor	13	12	12	13	12	13	13	14	12	12
Treasurer	3	3	3	3	4	3	3	4	4	3
Prosecuting Attorney (3)	14	13	12	11	12	11	11	11	10	11
Board of Elections	12	13	7	9	5	6	5	4	5	7
Recorder	4	4	4	4	4	4	4	4	4	4
Buildings and Grounds	9	10	10	11	11	11	13	13	10	10
Data Processing	1	1	1	1	1	1	1	1	1	1
IT Department (4)	2	2	1							
Mechanic (4)	1	1	1							
Risk Management	0	0	0	1	2	2	2	1	1	1
Judicial										
Common Pleas Court	6	7	6	6	6	7	6	5	6	6
Probate Court	3	3	3	4	4	3	4	4	4	3
Public Defender	7	7	6	6	5	5	5	5	(1)	(1)
Juvenile Court	13	11	10	9	10	11	11	10	6	10
Clerk of Courts	11	11	12	13	13	13	13	13	13	13
Law Library	1	1	1	1	2	1	(2)	(2)	(2)	(2)
Public Safety										
Sheriff	76	78	76	75	76	76	68	63	63	64
Probation	10	9	9	12	9	7	10	11	10	7
Disaster Services	3	3	3	3	3	3	2	2	2	2
Dog Warden	3	3	3	3	3	3	4	3	(1)	(1)
Coroner	0	0	3	3	3	3	3	2	2	2
Public Works										
Engineer	22	22	26	30	30	27	29	32	32	31
Health										
DD	49	45	48	51	52	58	56	60	96	101
Alcohol, Drug Abuse and Mental Health	3	3	2	2	2	1	2	2	1	2
Human Services										
Jobs and Family Services	34	33	35	41	43	43	45	46	43	42
Children's Services	25	25	25	23	19	18	18	15	20	19
Child Support Enforcement Agency	16	14	15	15	14	12	14	15	14	14
Veteran Services	11	13	13	15	13	14	14	11	7	10
Conservation and Recreation										
Parks	5	6	7	6	6	7	1	6	1	0
Total Governmental Activities	361	357	357	374	367	366	360	360	371	378
Business-Type Activities										
Landfill & Solid Waste Operation	9	9	9	8	9	8	8	11	9	9
Total Business-Type Activities	9	9	9	8	9	8	8	11	9	9
Total All Employees	370	366	366	382	376	374	368	371	380	387

Source: Huron County Auditor's Office.
(1) Department not reported prior to 2016.
(2) Department not reported prior to 2018.
(3) Department includes Victim Assistance.
(4) Department not reported prior to 2021.

Table 17
Huron County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	2023	
	Employees	Percentage of Total County Employment
LSC Communications	793	3.02%
MTD Products Inc	560	2.13%
Fisher-Titus Medical Center	400	1.52%
Pepperidge Farms	390	1.48%
Pepperidge Farms Incorporated	275	1.05%
Huron County	250	0.95%
Wiers Farm Inc	250	0.95%
Berry Global	250	0.95%
Burrrma Farms	216	0.82%
R & L Carriers	176	0.67%
Total Principal Employers	3,560	13.54%
Total Employment within the County	26,300	
Employer	2014	
	Employees	Percentage of Total County Employment
Fisher-Titus Medical Center	943	3.63%
MTD Products/Midwest Industries	800	3.08%
RR Donnelly & Sons	800	3.08%
CSX Transportation	681	2.62%
Pepperidge Farm Inc	625	2.40%
Huron County Government	492	1.89%
Windsor Mold	400	1.54%
Venture Packaging Inc/Berry Plastics	342	1.31%
Norwalk City Schools	285	1.10%
Wal-Mart	275	1.06%
Total Principal Employers	5,643	21.71%
Total Employment within the County	26,012	

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

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Table 18
Huron County, Ohio
Capital Asset Statistics by Function

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government										
Legislative and Executive										
Commissioners										
Administrative office space (sq. ft.)	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589
Auditor										
Administrative office space	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774
Treasurer										
Administrative office space	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350
Prosecuting Attorney										
Administrative office space	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Board of Elections										
Administrative office space	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060
Voting Machines	42	42	46	42	40	40	40	40	40	244
Recorder										
Administrative office space	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444
Buildings and Grounds										
Administrative office space	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276
Data Processing										
Administrative office space	140	140	140	140	140	140	140	140	140	140
Judicial										
Common Pleas Court										
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Juvenile & Pronate Court ***										
Number of court rooms	2	2	1	1	1	1	1	1	1	1
Clerk of Courts										
Administrative office space	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
Law Library										
Administrative office space	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053
Public Safety										
Sheriff										
Jail capacity	134	134	134	134	134	134	134	134	136	340
Number of patrol & safety vehicles	34	32	33	27	25	24	24	21	30	34
Probation										
Administrative office space	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Disaster Services										
Number of emergency response vehicles	2	2	2	2	2	2	2	1	2	2

Table 18
Huron County, Ohio
Capital Asset Statistics by Function - Continued

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Works										
Engineer										
Centerline miles of roads	224,194	224,194	226,250	226,250	226,250	226,250	226,250	226,250	229,824	226,246
Number of bridges	408	408	407	407	406	406	406	406	406	405
Number of culverts	3486	3486	3,484	3,488	3,485	3,485	3,485	3,497	3,497	3,497
Number of traffic signs	3222	3689	3,166	3,150	3,107	3,100	3,274	3,265	3,227	2,179
Number of vehicles	42	42	46	44	42	43	42	48	48	47
Health										
Board of DD										
Number and type of facilities	2	3	3	3	3	2	2	2	2	2
Number of busses	1	1	1	1	1	1	2	4	5	5
Human Services										
*Jobs and Family Services										
Administrative office space	4,270	4,270	4,270	4,270	4,270	4,270	28,600	28,600	28,600	28,600
*Children's Services & Workforce										
	10,500	10,500	10,500	10,500	10,500	10,500	14,300	14,300	14,300	14,300
*Child Support Enforcement Agency										
Administrative office space	5,000	5,000	5,000	5,000	5,000	5,000	14,300	14,300	14,300	14,300
*Family Support										
WIC	1,234	1,234	1,234	1,234	1,234	1,234				
OMJ	1,422	1,422	1,422	1,422	1,422	1,422				
** Number of vehicles	9	9	9	9	9	10	10	10	9	9
*Veteran Services										
Administrative office space	4,200	4,200	4,200	4,200	4,200	4,200	2,220	2,220	2,220	2,220
Number of vehicles	2	2	2	6	3	3	3	2	0	0

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

*Square Footage Corrected for JFS and Veterans Services

** Total Vehicles Shared Per Agency

*** Juvenile & Probate Court Rooms Combined

Table 19
Huron County, Ohio
Operating Indicators by Function

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government										
Legislative & Executive										
<i>Commissioners</i>										
Number of resolutions	404	411	410	357	404	395	409	385	464	393
Number of meetings	70	71	70	78	68	74	72	70	68	74
<i>Auditor</i>										
Number of non-exempt conveyances	989	1,196	1,364	1,337	1,166	1,193	1,237	1,295	1,663	962
Number of exempt conveyances	963	994	951	973	834	940	959	1,027	989	912
Number of real estate transfers	1,952	2,190	2,315	2,310	2,000	2,133	2,196	2,322	2,652	1,874
Number of parcels	40,179	40,186	40,196	40,548	40,349	40,379	40,499	40,524	40,549	40,588
Number of checks issued	13,730	13,520	12,845	9,274	12,672	12,281	12,407	12,908	12,802	12,582
<i>Board of Elections</i>										
Number of registered voters	36,287	36,587	36,507	33,967	35,110	36,414	35,951	35,741	36,044	35,499
Number of voters last general election	18,101	36,582	7,907	27,397	10,624	19,329	10,617	25,343	15,733	9,096
Percentage of register voters that voted	49.88%	51.41%	21.66%	80.66%	30.03%	53.08%	29.53%	70.91%	43.65%	25.63%
<i>Recorder</i>										
Number of deeds recorded	1,863	2,110	2,269	2,241	1,991	2,098	1,965	2,037	2,013	1,971
Number of mortgages recorded	1,325	1,839	2,482	2,255	1,633	1,681	1,667	1,796	1,639	1,583
Number of military discharges recorded	19	23	6	11	59	55	35	3	2	2
Judicial										
<i>Common Pleas Court</i>										
Number of civil cases filed	369	429	334	377	420	370	667	624	321	338
Number of criminal cases filed	292	291	375	369	489	410	311	320	354	362
Number of domestic cases filed	211	233	253	267	260	246	231	225	227	246
<i>Clerk of Courts</i>										
Number of civil cases filed	369	429	334	377	420	370	667	624	321	338
Number of criminal cases filed	292	291	375	369	489	410	311	320	354	362
<i>Domestic Relations</i>										
Number of cases filed	177	233	253	233	231	246	231	225	227	246
Number of protective orders	34	37	31	34	29	38	19	24	17	13
<i>Juvenile Court</i>										
Number of civil cases filed	156	130	167	109	152	144	186	202	204	187
Number of criminal cases filed	27	29	23	17	32	10	28	29	41	47
Number of adjudged delinquent cases filed	173	248	160	173	259	322	337	356	349	440
<i>Probate Court</i>										
Number of civil cases filed	708	747	798	1,025	1,196	1,125	852	680	666	701

Table 19
Huron County, Ohio
Operating Indicators by Function - Continued

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Safety										
<i>Sheriff</i>										
Jail Operations:										
Average daily census	80	91.00	88.75	122.00	107.00	107.30	108.90	92.50	97.50	105.00
Prisoners booked	1,363	1,550	1,403	2,093	2,068	2,004	1,936	2,008	2,061	1,916
Prisoners released	1,064	1,183	1,082	1,532	1,476	1,425	1,442	1,444	1,471	1,876
Law Enforcement:										
Number of incidents	2,990	1,550	3,463	6,377	9,358	7,706	5,656	6,459	6,473	8,025
Number of citations	805	754	769	579	1,044	973	276	926	816	632
Number of papers served	1,112	1,238	1,212	1,596	1,385	1,501	2,044	2,444	2,284	3,239
Number of court house security hours	3,840.25	3,853	4,056	4,005	4,041	4,197	4,171	4,133	3,999	4,213
<i>Disaster Services</i>										
Number of emergency responses	27	23	17	30	21	17	11	8	21	12
<i>Coroner</i>										
Number of cases investigated	60	71	78	68	64	72	69	49	68	66
Number of autopsies performed	25	36	43	36	33	36	30	19	25	23
Public Works										
<i>Engineer</i>										
Miles of roads resurfaced	4	8	11,000	12,000	11,200	11,500	16,340	22,791	21,770	13,380
Bridges replaced/rehabilitated	9	10	10	9	5	9	4	8	12	7
Culverts replaced/improved	13	14	30	17	10	17	13	2	5	13
<i>Building Department</i>										
Number of permits received from cities, villages and townships	397	421	540	416	457	470	459	370	408	499
Health										
<i>DD</i>										
Number of students enrolled:										
Early intervention program	102	120	75	97	87	80	120	109	112	92
School Age	3	7	11	13	14	12	14	14	16	17
** Number employed at workshop	N/A	0	156	156	143	152	147	145	151	144
<i>Health</i>										
Average client count - intensive	3629	7,709	494	459	570	914	571	729	1,664	4,613
Average client count - non-intensive	4865	6,795	6,541	5,634	6,969	7,043	8,533	7,517	6,775	5,559

**Privatized and no longer part of county

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

Table 20
Huron County, Ohio
Property Value, Bank Deposits and Construction Activity
Last Ten Years

Year	Assessed Value (1)	Bank Deposits at December 31 (2)	Building Permits Issued (3)
2014	\$ 1,031,114,670	\$ 816,035,000	408
2015	1,041,142,650	830,239,000	370
2016	1,128,968,660	867,073,000	459
2017	1,141,154,140	875,943,000	470
2018	1,134,996,370	883,000,000	457
2019	1,172,110,990	916,183,000	416
2020	1,201,465,070	1,056,081,000	540
2021	1,214,985,800	1,224,116,000	421
2022	1,297,796,380	1,101,089,000	435
2023	1,312,912,530	1,083,438,000	425

(1) See Table 5

(2) Source: Federal Deposit Insurance Corporation

(3) Source: Department of Building Inspection

Table 21
Huron County, Ohio
Demographic Statistics
As of December 31, 2023

Population Year	Population
2014	58,714
2015	58,469
2016	59,626
2017	58,439
2018	58,504
2019	59,048
2020	58,266
2021	58,565
2022	58,218 *estimate July 1, 2022
2023	58,199 *estimate July 1, 2023

Source: U.S. Census Bureau

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2016	26,100	1,800	6.50%	4.80%	4.50%
2017	25,200	1,800	6.50%	4.50%	3.90%
2018	26,200	1,600	5.80%	4.60%	3.90%
2019	26,400	1,600	5.90%	4.20%	3.50%
2020	24,000	1,800	7.10%	5.50%	6.70%
2021	26,100	1,600	5.80%	5.10%	5.30%
2022	26,300	1,400	5.10%	4.00%	3.50%
2023	28,100	1,300	4.60%	3.70%	3.70%

Employment by Industrial Group

Industrial Group	Payroll totals (1)							
	2015	2016	2017	2018	2019	2020	2021	2022 *
Construction	\$93,698	\$96,404	\$101,253	\$109,359	\$115,377	\$117,620	\$121,104	\$129,121
Manufacturing	273,132	277,995	275,347	285,900	286,491	281,067	308,658	343,885
Transportation and utilities	37,431	37,580	40,387	45,102	51,791	55,496	70,771	71,428
Wholesale and retail trade	52,591	52,420	51,498	54,298	91,634	56,158	110,939	118,930
Finance, insurance and real estate	19,299	19,798	23,802	20,804	20,987	20,845	27,913	22,761
Services	222,582	237,658	254,132	274,802	236,002	265,006	223,505	247,155
State and local government	90,132	91,865	93,205	94,355	103,351	105,754	107,415	112,067
Total	\$788,865	\$813,720	\$839,624	\$884,620	\$905,633	\$901,946	\$970,305	\$1,045,347

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

* 2022 is the latest available information

Source: Ohio Bureau of Employment Services

Table 22
Huron County, Ohio
Miscellaneous Statistics
As of December 31, 2023

Date Formed:	1809
County Seat:	Norwalk
County Employees:	424
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	
BGSU Firelands College	Ashland University
Terra Technical College	Tiffin University
Lorain Community College	Heidelberg University
Ohio State University - Mansfield Branch	
<u>Major Metropolitan Areas and Neighboring Communities</u>	<u>Miles From County Seat</u>
Norwalk	0
Monroeville	3
North Fairfield	8
Bellevue	9
Wakeman	9
Willard	13
New London	13
Greenwich	13
Plymouth	15