

# ***HURON COUNTY***

Single Audit

For the Year Ended December 31, 2024







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Columbus, Ohio 43215  
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County Commissioners  
Huron County  
12 East Main Street, Suite 100  
Norwalk, OH 44857-1545

We have reviewed the *Independent Auditor's Report* of Huron County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2024 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

KEITH FABER  
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

December 02, 2025

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**Huron County**  
*Single Audit*  
*For the Year Ended December 31, 2024*

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**Huron County, Ohio**  
*Schedule of Expenditures of Federal Awards*  
*For the Year Ended December 31, 2024*

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Federal Pass Through Entity Number	Passed Through to Subrecipients	Disbursements
<b><u>U.S. Department of Housing and Urban Development</u></b>				
<i>Passed Through Ohio Development Services Agency:</i>				
Community Development Block Grants /				
State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-23-1BJ-1	\$ -	\$ 72,300
Community Development Block Grants /				
State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-22-1BJ-1	-	11,000
Community Development Block Grants /				
State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-21-1BJ-1	-	64,484
Total CDBG / State's Program and Non-Entitlement Grants in Hawaii			-	147,784
Home Investment Partnerships Program	14.239	B-C-23-1BJ-2	-	55,132
Home Investment Partnerships Program	14.239	B-C-21-1BJ-2	-	370,974
Total Home Investment Partnerships Program			-	426,106
<b>Total U.S. Department of Housing and Urban Development</b>			-	<b>573,890</b>
<b><u>U.S. Department of Agriculture</u></b>				
<i>Passed Through the Ohio Department of Job and Family Services:</i>				
<i>Supplemental Nutrition Assistance Program Cluster:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2022-11-5943	-	250,823
<b>Total U.S. Department of Agriculture</b>			-	<b>250,823</b>
<b><u>U.S. Department of Justice</u></b>				
<i>Passed Through the Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	20 2022-VOCA-134718695	-	57,757
<b>Total U.S. Department of Justice</b>			-	<b>57,757</b>
<b><u>U.S. Department of Transportation</u></b>				
<i>Passed Through Ohio Department of Transportation</i>				
<i>Highway Planning and Construction Cluster:</i>				
Highway Planning and Construction	20.205	PID #1111115	-	10,898
Highway Planning and Construction	20.205	PID #115864	-	163,470
			-	174,368
<b>Total U.S. Department of Transportation</b>			-	<b>174,368</b>
<b><u>U.S. Department of Treasury</u></b>				
<i>Direct from Government:</i>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	5,233,615
<b>Total U.S. Department of Treasury</b>			-	<b>5,233,615</b>
<b><u>U.S. Department of Homeland Security</u></b>				
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2021-EP-00002	-	67,020
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006	-	36,882
Total EMPG			-	103,902
<b>Total U.S. Department of Homeland Security</b>			-	<b>103,902</b>
<b><u>U.S. Department of Education</u></b>				
<i>Passed Through Ohio Department of Education:</i>				
Special Education - Grants to States	84.027A	6BSF	-	4,924
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Special Education - Grants for Infants and Families	84.181X	H181X210024	-	
Special Education - Grants for Infants and Families	84.181	H181A210024	-	28,745
Special Education - Grants for Infants and Families	84.181	H181A220024	-	73,373
<b>Total U.S. Department of Education</b>			-	<b>107,042</b>

(continued)

**Huron County, Ohio**  
*Schedule of Expenditures of Federal Awards (continued)*  
For the Year Ended December 31, 2024

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Federal Pass Through Entity Number	Passed Through to Subrecipients	Disbursements
<b><u>U.S. Department of Labor</u></b>				
<i>Passed Through Workforce Investment Act, Area 7:</i>				
Unemployment Insurance - RESEA Program	17.225	N/A	\$ -	\$ 2,928
Workforce Investment Act Cluster:				
WIA Adult Program	17.258	N/A	-	195,148
WIA Youth Activities	17.259	N/A	-	165,815
WIA Dislocated Workers	17.278	N/A	-	46,126
Total Workforce Investment Act Cluster			-	407,089
<b>Total U.S. Department of Labor</b>			-	<b>410,017</b>
<b><u>U.S. Department of Health and Human Services</u></b>				
<u>Medicaid Cluster:</u>				
<i>Passed Through the Department of Job and Family Services:</i>				
Elder Abuse Prevention Intervention Program	93.747	G-2022-11-5942	-	45,373
Medical Assistance Program	93.778	G-2022-11-5943	-	693,520
Total Medicaid Cluster			-	738,893
<i>Passed Through the Ohio Department of Development Disabilities:</i>				
Social Services Block Grant	93.667	N/A	-	34,011
<i>Passed Through the Department of Job and Family Services:</i>				
Social Services Block Grant	93.667	G-2022-11-5943	-	729,109
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Social Services Block Grant	93.667	N/A	41,585	41,585
Total Social Services Block Grant			41,585	804,705
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Drug-Free Communities Support Program	93.276	N/A	73,956	73,956
State Targeted Response to the Opioid Crisis Grants	93.788	N/A	793,719	793,719
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	273,224	273,224
<i>Passed Through the Ohio Department of Mental Health:</i>				
Block Grants for Community Mental Health Services	93.958	N/A	80,943	80,943
<i>Passed Through the Department of Job and Family Services:</i>				
Temporary Assistance for Needy Families	93.558	G-2022-11-5943	-	1,525,303
Promoting Safe and Stable Family	93.556	G-2022-11-5943	-	86,784
Child Support Enforcement	93.563	G-2022-11-5943	-	907,491
Title IV-E Prevention Program	93.472	G-2022-11-5943	-	48,988
Child Welfare Services_State Grants	93.645	G-2022-11-5943	-	48,962
Foster Care Title IV-E	93.658	G-2022-11-5943	-	188,163
Adoption Assistance	93.659	G-2022-11-5943	-	328,457
Chafee Foster Care Independence Program	93.674	G-2022-11-5943	-	146
<u>Child Care Development Fund Cluster:</u>				
Child Care and Development Block Grant	93.575	G-2022-11-5943	-	69,421
<b>Total U.S. Department of Health and Human Services</b>			<b>1,263,427</b>	<b>5,969,155</b>
<b><u>U.S. Department of Election Assistance Commission</u></b>				
<i>Passed Through State of Ohio Secretary of State:</i>				
HAVA Election Security Grant	90.404	N/A	-	10,000
<b>Total U.S. Department of Elections Assistance Commission</b>			-	<b>10,000</b>
<b>Total Federal Awards Expenditures</b>			<b>\$ 1,263,427</b>	<b>\$ 12,890,569</b>

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

**Huron County, Ohio**  
*Notes to the Schedule of Expenditures of Federal Awards*  
2 CFR 20.510(b)(6)  
*For the Year Ended December 31, 2024*

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**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Huron County (the County) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting, with exception for expenditures for the Community Development Block Grants/State's Program and Non-entitlement Grants in Hawaii (CFDA#14.228), which are reported on the accrual basis of accounting in accordance the U.S. Department of Housing and Urban Development requirements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10/15 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – SUBRECIPIENTS**

The County passes-through certain federal awards received from the Ohio Department of Mental Health and the Ohio Department of Drug and Alcohol Addiction Services to other governments or not-for-profit agencies (subrecipients). As described in Note B, the County records expenditures of federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**NOTE D – MATCHING REQUIREMENTS**

Certain federal programs require that the County contribute non-Federal funds (matching funds) to support Federally-funded programs. The County has complied with the matching requirements. The expenditures of non-Federal matching funds are not included on the Schedule.

**NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS**

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. During 2024, no loans were made, and no administrative costs were incurred. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the property.

**Huron County, Ohio**  
*Notes to the Schedule of Expenditures of Federal Awards – (continued)*  
*For the Year Ended December 31, 2024*

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**NOTE F – TRANSFER BETWEEN FEDERAL PROGRAMS**

During 2024, the County made allowable transfers of \$415,613 from the Temporary Assistance for Needy Families (93.558) program to the Social Services Block Grant (93.667) program. The amount reported for the Temporary Assistance for Needy Families program on the Supplementary Schedule excludes the amount transferred to the Social Services Block Grant program. The amount transferred to the Social Services Block Grant program is included in the federal program expenditures for these programs. The following table shows the gross amount drawn for the Temporary Assistance for Needy Families program during 2024 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$1,940,916
Social Services Block Grant	<u>(415,613)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$1,525,303</u></b>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Huron County  
12 East Main Street, Suite 100  
Norwalk, OH 44857-1545

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 18, 2025. We noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

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

However, we noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated September 18, 2025.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



*Charles E. Harris & Associates, Inc.*  
September 18, 2025



***Charles E. Harris & Associates, Inc.***  
*Certified Public Accountants*

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE MAJOR FEDERAL PROGRAMS AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Huron County  
12 East Main Street, Suite 100  
Norwalk, OH 44857-1545

To the Board of County Commissioners:

**Report on Compliance for the Major Federal Programs**

***Opinion on the Major Federal Programs***

We have audited Huron County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2024.

***Basis for Opinion on the Major Federal Programs***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal programs. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

The County's management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the major federal programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 18, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (Schedule) is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule 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 Schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.



***Charles E. Harris & Associates, Inc.***  
September 18, 2025

**Huron County, Ohio**  
*Schedule of Findings*  
2 CFR § 200.515  
December 31, 2024

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for the major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for the major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	- Coronavirus State and Local Recovery Funds - AL #21.027 - Child Support Enforcement – AL #93.563
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	Yes

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

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

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# Huron County Ohio

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## **Annual Comprehensive Financial Report For the Fiscal Year Ended December 31, 2024**

**Prepared by:  
Roland Tkach, Huron County Auditor**

**HURON COUNTY, OHIO**  
**ANNUAL COMPREHENSIVE**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

Roland Tkach,  
Huron County Auditor

Prepared by the Huron County Auditor's Office

Kelly Smith  
Account Clerk

Elizabeth Horvatich  
Account Clerk



The background of the slide features a series of wavy, parallel lines in various shades of green and blue, creating a textured, organic appearance. The lines are more densely packed in some areas and more spread out in others, giving a sense of movement and depth.

# **Introductory Section**

**Huron County, Ohio**  
**Annual Comprehensive Financial Report**  
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**Huron County, Ohio**  
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**ROLAND TKACH**  
**HURON COUNTY AUDITOR**



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August 29, 2025

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, 2024.

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 Services 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 \$295 million for the Huron County economy. Huron County is one of the top Ohio counties in terms of total farm income.

### **Major County Initiatives**

2024 was another steady year for the Huron County General Fund. The year started with an unencumbered carryover balance of \$9,300,407 and ended with a balance of \$10,920,206, totaling an increase of 17.41 percent. The Huron County portion of the sale tax 1 ½ percent was \$13,160,213, which represents retail sales of \$873,756,000. These numbers were down .40% from 2023, when \$877,347,533 was the amount of retail spending. The largest increase to the Huron County General Fund was interest income. In 2024 was \$3,063,505. Compared to 2023 interest income of \$2,391,865, this was an increase of 28 percent.

The housing market saw 513 single-family homes sold during 2024 at an average sale price of \$161,800. This was an 11.81 percent increase from 2023.

Mickey Mart began the construction of a new gas station convenience store on US 250. This location includes Mickey's chicken & deli along with a full-service Dunkin' all under one roof. They had an anticipated opening in the first quarter 2025 and successfully opened March 31, 2025.

Ken Ganley Auto Group completed a completely new \$13 million, 21,000 square foot auto dealership campus project in July 2024. The project took place in three phases with the old buildings being torn down and replaced with all new state-of-the-art buildings; truly a sight to be seen! The location on the north side of Norwalk is the home of Ken Ganley Hyundai/Chrysler/Dodge/Jeep/Ram and houses 100 employees.

November 5, 2024, the residents in the Norwalk School district voted to approve the funding of \$47 million in bonding for a new K-8 school building on Shady Lane Drive. The state of Ohio is providing 52 million towards the \$100 million building project. This new facility will be located across from the existing high school. The tax millage of 4.35 mills is to first be paid by the real estate property tax payers in January 2025 with a term of 37 years.

The most unique natural event in Norwalk was the solar eclipse on April 8, 2024. From start to finish, the event lasted 2 hours and 30 minutes. The total eclipse was 3 minutes 55 seconds. The event took place without any major problems. Huron County EMA Director, Arthur Mead, had been planning for the event for many months and most residents of Huron County stayed home that day. The folks making shirts to sell for the memorable event had many days of brisk business.

### **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 2024 operating budget in late December 2023. 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, 2024, 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, 2023. 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 2024 ACFR for Huron County represents the 31st 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 Horvatich 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,



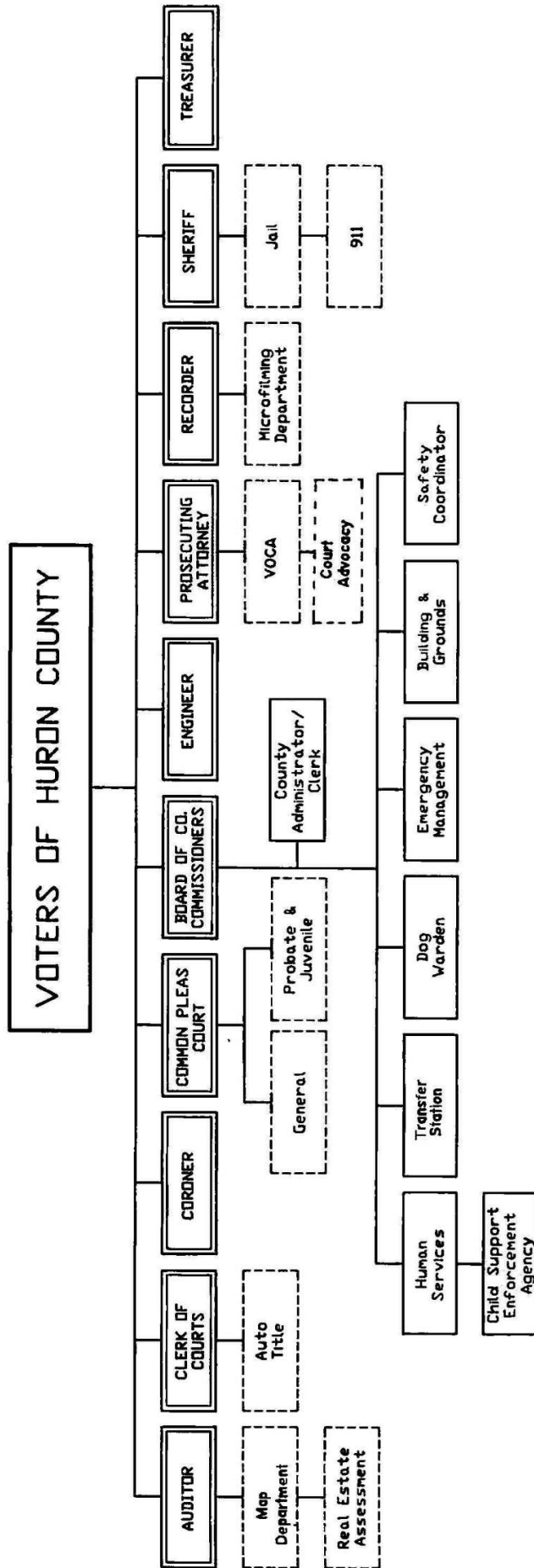
ROLAND TKACH  
Huron County Auditor

**Huron County, Ohio**  
**List of Elected Officials**  
**December 31, 2024**

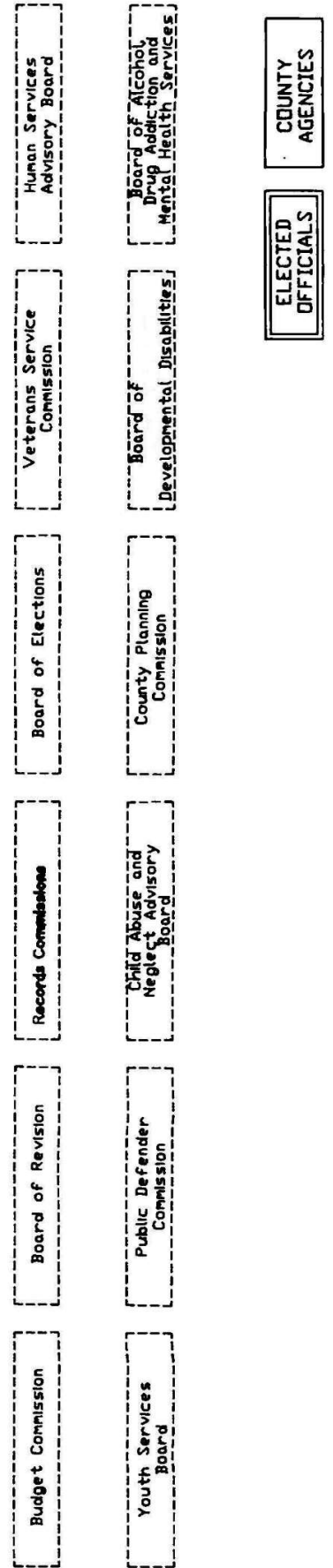
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Auditor .....	Roland Tkach
Clerk of Courts.....	Gina Hartman
Commissioner.....	Harry Brady
Commissioner .....	Terry Boose
Commissioner .....	Bruce Wilde
Coroner .....	Dr. Jeffery Harwood
Court of Common Pleas-General.....	James Conway
Court of Common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

# 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, 2023

*Christopher P. Morill*

Executive Director/CEO



The background features a series of diagonal stripes in shades of blue, green, and yellow. Overlaid on these stripes are numerous upward-pointing arrows of varying sizes and colors, creating a sense of growth and progress. The overall color palette transitions from dark blue on the left to bright yellow on the right.

# **Financial Section**

## **INDEPENDENT AUDITOR'S REPORT**

Huron County  
12 East Main Street, Suite 100  
Norwalk, OH 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, 2024, 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 the County as of December 31, 2024, 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.

#### ***Emphasis of Matter***

As discussed in Note R to the financial statements, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. We did not modify our opinion regarding this matter.

#### ***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 opinion. 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, 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 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.

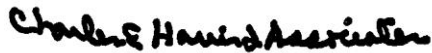
### ***Other Information***

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical section information but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does 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 September 18, 2025, 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.

A handwritten signature in black ink, appearing to read "Charles E. Harris & Associates, Inc.", written in a cursive style.

***Charles E. Harris & Associates, Inc.***  
September 18, 2025

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
**(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, 2024. 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 2024 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, 2024 by \$95,513,667 (net position).
- The County's total net position increased by \$7,764,057, which is approximately 8.8% of the net position at the beginning of the year 2024.
- At the end of 2024, the County's governmental funds reported a combined ending fund balance of \$53,955,759 a decrease of \$1,175,131 from the prior year. Of this amount, \$5,711,295 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, 2024**  
**(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**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
**(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 2024	Business-Type Activities 2024	Total 2024	Governmental Activities 2023	Business-Type Activities 2023	Total 2023
<b>Assets</b>						
Current and other assets	\$73,951,526	\$1,402,061	\$75,353,587	\$78,814,135	\$1,299,487	\$80,113,622
Capital assets, net of depreciation	63,009,196	1,538,719	64,547,915	54,008,029	1,613,955	55,621,984
Total Assets	136,960,722	2,940,780	139,901,502	132,822,164	2,913,442	135,735,606
<b>Deferred Outflows of Resources</b>						
Pensions and OPEB	10,607,151	284,389	10,891,540	17,145,524	429,771	17,575,295
<b>Liabilities</b>						
Current and other Liabilities	3,321,147	151,736	3,472,883	8,477,408	245,892	8,723,300
Non-Current Liabilities						
Due within one year	725,532	352,656	1,078,188	1,261,848	491,600	1,753,448
Due in more than one year:						
Net Pension Liability	30,673,591	772,981	31,446,572	35,328,142	921,048	36,249,190
Net OPEB Liability	0	0	0	744,892	19,701	764,593
Other Amounts	7,236,597	522,648	7,759,245	7,615,055	968,418	8,583,473
Total Liabilities	41,956,867	1,800,021	43,756,888	53,427,345	2,646,659	56,074,004
<b>Deferred inflows of resources</b>						
Property taxes not levied to finance current year operations	10,545,075	0	10,545,075	9,144,615	0	9,144,615
Pension and OPEB	936,973	40,439	977,412	326,919	15,753	342,672
Total deferred inflows of resources	11,482,048	40,439	11,522,487	9,471,534	15,753	9,487,287
<b>Net Position</b>						
Net investment in capital assets	59,634,361	1,358,614	60,992,975	50,595,216	1,369,993	51,965,209
Restricted	36,511,063	0	36,511,063	41,710,635	0	41,710,635
Unrestricted (deficit)	(2,016,466)	26,095	(1,990,371)	(5,237,042)	(689,192)	(5,926,234)
Total Net Position	\$94,128,958	\$1,384,709	\$95,513,667	\$87,068,809	\$680,801	\$87,749,610

\* Amounts have been updated to reflect GASB 101 implementation and error corrections.



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

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The net pension liability (NPL) is a significant liability reported by the County at December 31, 2024 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.

**Huron County, Ohio**  
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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 \$94,128,958 in governmental activities and assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources exceeded by \$1,384,709 in business type activities as of December 31, 2024. 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 (38.8%) represents resources that are subject to restrictions on how they can be used.

Current and other assets decreased primarily due to decreases in equity in pooled cash and investments, as well as smaller decreases in due from other governments which were partially offset by a large increase in taxes receivable and in the net OPEB asset. Equity in pooled cash and investments decreased primarily due to the use of grant monies that had been received in prior years for a number of capital projects. Due from other governments decreased due to a smaller number of grant programs with funds not collected as of year-end. Taxes receivable increased due to increased tax valuations from the prior year. 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 2024 which are recognized as deferred outflows of resources. Current and other liabilities decreased due mainly to a decrease in unearned revenue and accounts payable which was partially offset by increases in contracts payable and retainage payable. The decrease in unearned revenue was due to the County's use of grant monies received in prior years which were expended primarily on various capital outlay. Total long-term liabilities decreased due to increases in net pension liabilities and net OPEB liabilities which were partially offset by debt principal payments. Deferred inflows of resources increased primarily due to the property taxes not levied which increased for the same reasons as described above for taxes receivable.

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**Huron County, Ohio**  
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Table 2 provides a summary of the changes in net position for the year ended December 31, 2024 compared with the year ended December 31, 2023.

**Table 2**  
**Change in Net Position**

	Governmental Activities 2024	Business-Type Activities 2024	Total 2024	Governmental Activities 2023**	Business-Type Activities 2023**	Total 2023
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$5,966,183	\$3,480,816	\$9,446,999	\$5,875,602	\$3,459,463	\$9,335,065
Operating Grants and contributions	25,529,248	0	25,529,248	24,455,864	0	24,455,864
Capital Grants and Contributions	6,854,193	0	6,854,193	4,042,239	0	4,042,239
<b>General Revenues</b>						
Taxes	22,754,443	0	22,754,443	23,143,011	0	23,143,011
Intergovernmental	2,301,859	0	2,301,859	1,921,816	0	1,921,816
Investment Income	2,761,659	3	2,761,662	1,339,405	0	1,339,405
Change in Fair Value of Investments	0	0	0	1,268,061	0	1,268,061
Other	1,504,956	12,829	1,517,785	1,828,678	12,152	1,840,830
Transfers from (To) Business-Type Activities	0	0	0	(179,084)	179,084	0
Total Revenues	\$67,672,541	\$3,493,648	\$71,166,189	\$63,695,592	\$3,650,699	\$67,346,291
<b>Program Expenses</b>						
General Government						
Legislative and Executive	10,634,626	0	10,634,626	9,306,539	0	9,306,539
Judicial	3,347,678	0	3,347,678	2,810,067	0	2,810,067
Public Safety	12,055,003	0	12,055,003	10,515,131	0	10,515,131
Public Works	7,877,482	0	7,877,482	8,337,092	0	8,337,092
Health	12,868,509	0	12,868,509	10,741,412	0	10,741,412
Human Services	13,209,944	0	13,209,944	12,069,986	0	12,069,986
Conservation and Recreation	606,838	0	606,838	581,278	0	581,278
Interest and Fiscal Charges	12,312	0	12,312	116,049	0	116,049
Landfill	0	2,789,740	2,789,740	0	2,667,992	2,667,992
Total Expenses	60,612,392	2,789,740	63,402,132	54,477,554	2,667,992	57,145,546
Increase(decrease) in Net Position	7,060,149	703,908	7,764,057	9,218,038	982,707	10,200,745
Net Position, January 1	87,068,809	680,801	87,749,610	81,409,359	(252,410)	81,156,949
Net Position, December 31	\$94,128,958	\$1,384,709	\$95,513,667	\$90,627,397	\$730,297	\$91,357,694

\*\* Not updated to reflect GASB 101 implementation and an error correction

### Governmental Activities

The County financial position increased \$7,060,149 for governmental activities. Legislative and Executive accounted for \$10,634,626 of the \$60,612,392 total expenses for governmental activities or 17% of total expenses. The next largest programs are human services and health, accounting for \$13,209,944 and \$12,868,509, respectively, which represents 22% and 21%, 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.

Tax revenue accounts for \$22,754,443 of the \$68,672,541 total revenue for governmental activity, or 34% of total governmental revenues for the year ended December 31, 2024. Operating grants and contributions increased due to grant monies received for increased program services in various programs. Capital grants and contributions increased due to the County using the unexpended grant monies from previous years for a variety of capital projects as well as 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 \$5,966,183 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.

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
**(Unaudited)**

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**Business-Type Activities**

The net position for the business-type activities for the County increased by \$703,908 for the year ended December 31, 2024. The major revenue source was charges for services of \$3,480,816.

**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 \$5,721,435, while total fund balance was \$18,149,893. 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 28% of total General Fund expenditures, while total fund balance represents 90% of that same amount. The fund balance of the County's General Fund increased by \$1,790,639 during 2024. The increase is due to revenues continuing to exceed expenditures in 2024.

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 \$286,826. The increase is due to revenues exceeding expenditures during 2024.

The fund balance of the Board of Developmental Disabilities decreased \$78,951. The increase is due primarily to expenditures exceeding revenues during 2024.

The fund balance of Job and Family Services decreased \$21,209. The decrease is due to expenditures exceeding revenues during 2024.

The fund balance of Motor Vehicle and Gas Tax decreased \$2,243,179 as revenues exceeded expenditures during 2024.

The fund balance of Local Fiscal Recovery decreased \$659,285 as expenditures exceeded revenues during 2024.

**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 \$1,384,709. 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 2024 with a decrease in net position of \$303,425.

**General Fund Budgetary Highlights**

There were minor changes between the original and the final budgets for revenues for the year ended December 31, 2024. 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.

**Huron County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2024  
(Unaudited)**

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**Capital Assets and Debt Administration**

**Capital assets.** The County's capital assets for its governmental and business type activities as of December 31, 2024 amount to \$63,009,196 for governmental activities and \$1,538,719 for business-type activities (net of accumulated depreciation). These capital assets include land, land improvements, building structures and improvements, furniture, fixtures equipment and infrastructure. For the governmental activities capital assets additions were composed of \$6,013,537 for construction in progress, \$1,783,970 for buildings, structures and improvements, \$1,958,672 for furniture, fixtures and equipment, and \$5,113,192 for infrastructure. Capital asset decreases were composed of \$978,996 in completed construction in progress and \$1,126,376 in furniture fixtures and equipment disposals. Governmental activities had \$4,796,961 in depreciation expense and \$1,034,129 in accumulated depreciation removed for assets disposed. Business-type activities had \$98,834 in furniture, fixtures and equipment additions and \$10,000 in furniture, fixtures and equipment disposals. The business-type activities also had \$174,070 in depreciation expense and \$10,000 in accumulated depreciation removed for assets disposed.

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 \$2,013,000 which is backed by the full faith and credit of the government. The County also had Landfill Transfer Station Improvement Bonds outstanding of \$135,000. The County also had OPWC Loans of \$149,706 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 \$29.7 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 6.2%, which is higher than the rate a year ago. The state average unemployment rate was 4.5% and the national average was 4.1%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2025 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, 2024**

	Governmental	Business-Type		Component Unit
	Activities	Activities	Total	Airport
<b>Assets:</b>				
Equity in pooled cash and investments	\$ 53,438,685	\$1,095,492	\$54,534,177	\$0
Cash and cash equivalents in segregated accounts	95,726	0	95,726	25,362
Receivables (net of allowance for uncollectibles)				
Taxes	13,041,281	0	13,041,281	0
Accounts	97,897	267,348	365,245	0
Special assessments	416,486	0	416,486	0
Accrued interest	294,975	0	294,975	0
Revolving Loans	185,516	0	185,516	0
Due from other governments	4,654,299	0	4,654,299	0
Prepaid items	120,884	0	120,884	0
Materials and supplies inventory	547,532	13,112	560,644	0
Net OPEB Asset	1,058,245	26,109	1,084,354	0
Capital assets not being depreciated	8,086,130	307,678	8,393,808	0
Capital assets being depreciated (net of accumulated depreciation)	54,923,066	1,231,041	56,154,107	0
<i>Total assets</i>	<u>136,960,722</u>	<u>2,940,780</u>	<u>139,901,502</u>	<u>25,362</u>
<b>Deferred Outflows of Resources:</b>				
Pensions	9,689,464	260,367	9,949,831	0
OPEB	917,687	24,022	941,709	0
<i>Total deferred outflows of resources</i>	<u>10,607,151</u>	<u>284,389</u>	<u>10,891,540</u>	<u>0</u>
<b>Liabilities:</b>				
Accounts payable	859,680	119,698	979,378	1,074
Contracts payable	1,015,799	0	1,015,799	0
Accrued wages and benefits	910,348	23,339	933,687	0
Due to other governments	332,815	8,181	340,996	0
Accrued interest payable	6,175	518	6,693	0
Retainage payable	196,330	0	196,330	0
Long-term liabilities				
Due within one year	725,532	352,656	1,078,188	0
Due in more than one year:				
Net Pension Liability (See Note G)	30,673,591	772,981	31,446,572	0
Other Amounts Due in More than One Year	7,236,597	522,648	7,759,245	0
<i>Total liabilities</i>	<u>41,956,867</u>	<u>1,800,021</u>	<u>43,756,888</u>	<u>1,074</u>
<b>Deferred Inflows of Resources:</b>				
Property taxes not levied to finance current year operations	10,545,075	0	10,545,075	0
Pensions	328,418	25,500	353,918	0
OPEB	608,555	14,939	623,494	0
<i>Total deferred inflows of resources</i>	<u>11,482,048</u>	<u>40,439</u>	<u>11,522,487</u>	<u>0</u>
<b>Net Position:</b>				
Net investment in capital assets	\$ 59,634,361	\$1,358,614	\$60,992,975	\$0
Restricted for:				
Board of developmental disabilities	9,602,407	0	9,602,407	0
Child support	1,971,736	0	1,971,736	0
Real estate	442,151	0	442,151	0
EMA	170,698	0	170,698	0
Mun्य Road	1,010,182	0	1,010,182	0
911 Countrywide Communications	287,743	0	287,743	0
DD residential	866,255	0	866,255	0
Motor vehicle and gas tax	5,113,145	0	5,113,145	0
Mental health	3,238,300	0	3,238,300	0
Children's services	1,509,649	0	1,509,649	0
Felony delinquent care and custody	113,885	0	113,885	0
Law Library	592,785	0	592,785	0
Special Projects CP	450,659	0	450,659	0
Home Visiting	325,914	0	325,914	0
DRETAC	118,232	0	118,232	0
Help Me Grow	226,422	0	226,422	0
Ditch Maintenance	496,343	0	496,343	0
Local Fiscal Recovery	1,898,418	0	1,898,418	0
Early Intervention	292,096	0	292,096	0
Clerk of Courts Computer	401,197	0	401,197	0
Other purposes	2,779,258	0	2,779,258	0
Capital projects	4,603,588	0	4,603,588	0
Unrestricted (deficit)	(2,016,466)	26,095	(1,990,371)	24,288
<i>Total net position</i>	<u>\$ 94,128,958</u>	<u>\$1,384,709</u>	<u>\$95,513,667</u>	<u>\$24,288</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, 2024**

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	\$10,634,626	\$1,931,965	\$847,610	\$656,430
Judicial	3,347,678	426,624	1,931,526	0
Public safety	12,055,003	2,075,873	291,823	46,753
Public works	7,877,482	248,922	6,377,510	1,929,752
Health	12,868,509	464,143	5,168,944	4,138,683
Human services	13,209,944	761,437	10,911,835	82,575
Conservation and recreation	606,838	57,219	0	0
Interest	12,312	0	0	0
Total governmental activities	60,612,392	5,966,183	25,529,248	6,854,193
Business-type activities:				
Landfill	2,789,740	3,480,816	0	0
Total primary government	\$63,402,132	\$9,446,999	\$25,529,248	\$6,854,193
Component unit:				
Airport	\$291,591	\$195,118	\$0	\$74,207
Total component unit	\$291,591	\$195,118	\$0	\$74,207

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

Miscellaneous

Total general revenues and transfers from (to) Business-Type Activities

Changes in net position

Net position (deficit), January 1 (as previously presented)

GASB 101 Adjustment

Error Correction

Net position (deficit), January 1 (as restated)

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
(\$7,198,621)	\$0	(\$7,198,621)	\$0
(989,528)	0	(989,528)	0
(9,640,554)	0	(9,640,554)	0
678,702	0	678,702	0
(3,096,739)	0	(3,096,739)	0
(1,454,097)	0	(1,454,097)	0
(549,619)	0	(549,619)	0
(12,312)	0	(12,312)	0
(22,262,768)	0	(22,262,768)	0
0	691,076	691,076	0
(22,262,768)	691,076	(21,571,692)	0
			(22,266)
			(22,266)
2,859,485	0	2,859,485	0
4,621,322	0	4,621,322	0
547,584	0	547,584	0
700,962	0	700,962	0
875,332	0	875,332	0
13,149,758	0	13,149,758	0
2,301,859	0	2,301,859	0
2,761,659	3	2,761,662	0
1,504,956	12,829	1,517,785	3,580
29,322,917	12,832	29,335,749	3,580
7,060,149	703,908	7,764,057	(18,686)
90,627,397	730,297	91,357,694	42,974
(4,038,676)	(49,496)	(4,088,172)	0
480,088	0	480,088	0
87,068,809	680,801	87,749,610	42,974
\$94,128,958	\$1,384,709	\$95,513,667	\$24,288



**Huron County, Ohio  
Balance Sheet  
Governmental Funds  
December 31, 2024**

	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
<b>Assets:</b>								
Equity in pooled cash and investments	\$15,879,734	\$3,362,077	\$10,242,214	\$890,291	\$1,806,106	\$3,198,703	\$16,659,825	\$52,038,950
Cash and cash equivalents in segregated accounts	0	0	0	0	0	0	95,726	95,726
Receivables (net of allowances for uncollectibles)								
Taxes	4,753,799	602,542	6,023,315	0	0	0	1,661,625	13,041,281
Accounts	56,147	0	1,457	0	0	0	40,293	97,897
Special assessments	0	0	0	0	0	0	416,486	416,486
Accrued interest receivable	294,975	0	0	0	0	0	0	294,975
Revolving Loans	0	0	0	0	0	0	185,516	185,516
Due from other governments	934,548	3,567	334,086	0	3,142,181	0	239,917	4,654,299
Prepaid items	89,388	0	2,350	0	100	0	29,046	120,884
Materials and supplies inventory	0	0	0	0	545,793	0	1,739	547,532
<i>Total assets</i>	<u>\$22,008,591</u>	<u>\$3,968,186</u>	<u>\$16,603,422</u>	<u>\$890,291</u>	<u>\$5,494,180</u>	<u>\$3,198,703</u>	<u>\$19,330,173</u>	<u>\$71,493,546</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances:</b>								
<b>Liabilities:</b>								
Accounts payable	\$234,898	\$52,665	\$141,218	\$34,779	\$63,096	\$112,110	\$220,914	\$859,680
Contracts payable	0	0	0	0	0	991,845	23,954	1,015,799
Due to other governments	168,774	2,386	38,961	51,044	24,397	0	47,253	332,815
Accrued wages and benefits	425,965	9,627	117,695	149,804	72,127	0	135,130	910,348
Retainage payable	0	0	0	0	0	196,330	0	196,330
<i>Total liabilities</i>	<u>829,637</u>	<u>64,678</u>	<u>297,874</u>	<u>235,627</u>	<u>159,620</u>	<u>1,300,285</u>	<u>427,251</u>	<u>3,314,972</u>
<b>Deferred Inflows of Resources:</b>								
Property taxes not levied to finance current year operations	2,466,493	587,360	5,871,498	0	0	0	1,619,724	\$10,545,075
Unavailable revenue - interest	134,815	0	0	0	0	0	0	134,815
Unavailable revenue - delinquent taxes	63,763	15,182	151,817	0	0	0	86,585	317,347
Unavailable revenue - intergovernmental	363,990	3,567	247,057	0	2,194,478	0	0	2,809,092
Unavailable revenue - special assessments	0	0	0	0	0	0	416,486	416,486
<i>Total deferred inflows of resources</i>	<u>3,029,061</u>	<u>606,109</u>	<u>6,270,372</u>	<u>0</u>	<u>2,194,478</u>	<u>0</u>	<u>2,122,795</u>	<u>14,222,815</u>
<b>Fund Balances:</b>								
Nonspendable	299,142	0	2,350	0	545,893	0	30,785	878,170
Restricted	0	3,297,399	10,032,826	654,664	2,594,189	1,898,418	16,759,482	35,236,978
Assigned	12,129,316	0	0	0	0	0	0	12,129,316
Unassigned (deficit)	5,721,435	0	0	0	0	0	(10,140)	5,711,295
<i>Total fund balances</i>	<u>18,149,893</u>	<u>3,297,399</u>	<u>10,035,176</u>	<u>654,664</u>	<u>3,140,082</u>	<u>1,898,418</u>	<u>16,780,127</u>	<u>53,955,759</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$22,008,591</u>	<u>\$3,968,186</u>	<u>\$16,603,422</u>	<u>\$890,291</u>	<u>\$5,494,180</u>	<u>\$3,198,703</u>	<u>\$19,330,173</u>	<u>\$71,493,546</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, 2024**

<b>Total Governmental Fund Balances</b>		\$53,955,759
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.		63,009,196
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes and special assessments	733,833	
Intergovernmental	2,809,092	
Interest	134,815	
	<u>3,677,740</u>	
Total		3,677,740
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	1,058,245	
Deferred outflows of resources related to pensions	9,689,464	
Deferred outflows of resources related to OPEB	917,687	
Deferred inflows of resources related to pensions	(328,418)	
Deferred inflows of resources related to OPEB	(608,555)	
Net pension liability	<u>(30,673,591)</u>	
Total		(19,945,168)
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.		1,399,735
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	(6,175)	
Compensated Absences	(5,799,423)	
General Obligation Improvement Bonds Payables	(795,000)	
Energy Conservation Bonds Payable	(317,000)	
County Building Bonds Payable	(51,000)	
General Obligation Bonds	(225,000)	
OPWC Loans Payable	(149,706)	
Building Improvement Bonds Payable	<u>(625,000)</u>	
Total		<u>(7,968,304)</u>
<b>Net Position of Governmental Activities</b>		<u><u>\$94,128,958</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 Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2024**

	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
<b>Revenues:</b>								
Taxes	\$16,112,419	\$572,149	\$4,866,978	\$0	\$0	\$0	\$1,592,027	\$23,143,573
Charges for services	1,660,259	0	223,894	448,983	0	0	2,033,474	4,366,610
Licenses and permits	3,997	0	0	0	0	0	0	3,997
Special assessments	0	0	0	0	0	0	141,135	141,135
Fines and forfeitures	194,518	0	0	0	63,482	0	1,147,317	1,405,317
Intergovernmental revenue	2,758,689	2,818,991	2,153,853	5,741,609	6,778,816	5,658,744	9,091,124	35,001,826
Investment earnings	2,699,663	0	0	0	25,820	0	2,780	2,728,263
Contributions and donations	0	0	0	0	0	0	47,886	47,886
Miscellaneous revenue	555,501	43,894	154,048	1,193	168,606	0	581,714	1,504,956
<i>Total revenues</i>	<u>23,985,046</u>	<u>3,435,034</u>	<u>7,398,773</u>	<u>6,191,785</u>	<u>7,036,724</u>	<u>5,658,744</u>	<u>14,637,457</u>	<u>68,343,563</u>
<b>Expenditures:</b>								
Current:								
General government-								
Legislative and executive	7,424,880	0	0	0	0	0	2,194,248	9,619,128
Judicial	3,046,658	0	0	0	0	0	135,540	3,182,198
Public safety	7,878,313	0	0	0	0	0	3,051,474	10,929,787
Public works	0	0	0	0	3,981,675	0	898,094	4,879,769
Health	148,970	3,148,208	7,477,724	0	0	0	1,717,025	12,491,927
Human services	607,555	0	0	6,132,718	0	0	6,009,252	12,749,525
Conservation and recreation	606,838	0	0	0	0	0	0	606,838
Capital outlay	461,793	0	0	0	5,298,228	6,318,029	1,944,718	14,022,768
Debt service:								
Principal retirement	0	0	0	0	0	0	1,022,975	1,022,975
Interest	0	0	0	0	0	0	13,779	13,779
<i>Total expenditures</i>	<u>20,175,007</u>	<u>3,148,208</u>	<u>7,477,724</u>	<u>6,132,718</u>	<u>9,279,903</u>	<u>6,318,029</u>	<u>16,987,105</u>	<u>69,518,694</u>
<i>Excess of revenues over (under) expenditures</i>	<u>3,810,039</u>	<u>286,826</u>	<u>(78,951)</u>	<u>59,067</u>	<u>(2,243,179)</u>	<u>(659,285)</u>	<u>(2,349,648)</u>	<u>(1,175,131)</u>
<b>Other financing sources (uses):</b>								
Transfers in	97,309	0	0	138,700	0	0	2,099,676	2,335,685
Transfers out	(2,116,709)	0	0	(218,976)	0	0	0	(2,335,685)
<i>Total other financing sources (uses)</i>	<u>(2,019,400)</u>	<u>0</u>	<u>0</u>	<u>(80,276)</u>	<u>0</u>	<u>0</u>	<u>2,099,676</u>	<u>0</u>
Net change in fund balance	1,790,639	286,826	(78,951)	(21,209)	(2,243,179)	(659,285)	(249,972)	(1,175,131)
Fund balance, January 1	16,359,254	3,010,573	10,114,127	675,873	5,383,261	2,557,703	17,030,099	55,130,890
Fund balance, December 31	<u>\$18,149,893</u>	<u>\$3,297,399</u>	<u>\$10,035,176</u>	<u>\$654,664</u>	<u>\$3,140,082</u>	<u>\$1,898,418</u>	<u>\$16,780,127</u>	<u>\$53,955,759</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**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$1,175,131)
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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	13,890,375	
Current Year Depreciation	(4,796,961)	
Total		9,093,414

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	(92,247)
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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	(389,130)	
Intergovernmental	(316,526)	
Interest	(14,490)	
Special Assessments	49,124	
Total		(671,022)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows.

2,930,566

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.

(3,638,247)

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.

1,022,975

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.

(303,425)

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	(108,201)	
Decrease in Accrued Interest	1,467	

Total	(106,734)
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**Net Change in Net Position of Governmental Activities**

\$7,060,149

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, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$12,458,300	\$12,458,300	\$16,069,001	\$3,610,701
Charges for services	921,500	921,500	1,144,545	223,045
Licenses and permits	2,900	2,900	3,997	1,097
Fines and forfeitures	165,000	165,000	193,635	28,635
Intergovernmental revenue	2,066,138	2,066,138	2,408,906	342,768
Investment earnings	750,000	1,000,000	3,063,506	2,063,506
Miscellaneous revenue	484,673	480,607	622,197	141,590
Total revenues	16,848,511	17,094,445	23,505,787	6,411,342
Expenditures:				
Current:				
General government-				
Legislative and executive	8,580,178	8,463,186	6,746,806	1,716,380
Judicial	3,262,115	3,608,194	3,352,312	255,882
Public safety	8,028,768	8,481,600	7,927,170	554,430
Public works	850	850	0	850
Health	149,591	156,998	156,376	622
Human services	693,957	720,154	638,211	81,943
Conservation and recreation	589,650	1,265,050	606,838	658,212
Capital outlay	500,000	1,741,970	1,341,268	400,702
Total expenditures	21,805,109	24,438,002	20,768,981	3,669,021
Excess (deficiency) of revenues over (under) expenditures	(4,956,598)	(7,343,557)	2,736,806	10,080,363
Other financing sources (uses):				
Transfers in	25,000	25,000	-	(25,000)
Transfers out	(3,068,402)	(2,770,940)	(2,316,709)	454,231
Total other financing sources (uses)	(3,043,402)	(2,745,940)	(2,316,709)	429,231
Net change in fund balance	(8,000,000)	(10,089,497)	420,097	10,509,594
Fund balance, January 1	9,300,407	9,300,407	9,300,407	0
Prior year encumbrances appropriated	1,199,696	1,199,696	1,199,696	0
Fund balance, December 31	\$2,500,103	\$410,606	\$10,920,200	\$10,509,594

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, 2024**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$570,000	\$570,000	\$572,149	\$2,149
Intergovernmental revenue	2,475,417	2,475,417	2,818,991	343,574
Miscellaneous revenue	10,500	10,500	43,894	33,394
Total revenues	<u>3,055,917</u>	<u>3,055,917</u>	<u>3,435,034</u>	<u>379,117</u>
Expenditures:				
Current:				
Personal services	299,000	306,703	291,454	15,249
Materials and supplies	26,000	7,049	6,049	1,000
Charges and services	2,725,000	3,042,300	3,042,300	0
Capital purchases	0	0	0	0
Total expenditures	<u>3,050,000</u>	<u>3,356,052</u>	<u>3,339,803</u>	<u>16,249</u>
Net change in fund balance	5,917	(300,135)	95,231	395,366
Fund balance, January 1	1,831,332	1,831,332	1,831,332	0
Prior year encumbrances appropriated	1,330,102	1,330,102	1,330,102	0
Fund balance, December 31	<u>\$3,167,351</u>	<u>\$2,861,299</u>	<u>\$3,256,665</u>	<u>\$395,366</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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$4,800,000	\$4,800,000	\$4,866,978	\$66,978
Intergovernmental revenue	1,387,000	1,366,178	1,390,191	24,013
Miscellaneous revenue	325,000	522,281	513,020	(9,261)
Total revenues	<u>6,512,000</u>	<u>6,688,459</u>	<u>6,770,189</u>	<u>81,730</u>
Expenditures:				
Current:				
Personal services	3,773,000	3,673,000	3,256,934	416,066
Materials and supplies	94,000	94,299	91,177	3,122
Charges and services	4,351,500	4,677,337	4,654,596	22,741
Capital purchases	200,000	13,064	13,064	0
Total expenditures	<u>8,418,500</u>	<u>8,457,700</u>	<u>8,015,771</u>	<u>441,929</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,906,500)</u>	<u>(1,769,241)</u>	<u>(1,245,582)</u>	<u>523,659</u>
Other financing uses:				
Transfers out	<u>(500,000)</u>	<u>(500,000)</u>	<u>0</u>	<u>500,000</u>
Net change in fund balance	(2,406,500)	(2,269,241)	(1,245,582)	1,023,659
Fund balance, January 1	8,402,094	8,402,094	8,402,094	0
Prior year encumbrances appropriated	<u>519,015</u>	<u>519,015</u>	<u>519,015</u>	<u>0</u>
Fund balance, December 31	<u><u>\$6,514,609</u></u>	<u><u>\$6,651,868</u></u>	<u><u>\$7,675,527</u></u>	<u><u>\$1,023,659</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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$6,575,500	\$5,914,849	\$5,741,610	(\$173,239)
Charges for services	515,000	194,475	448,983	254,508
Interest revenue	100	0	0	0
Miscellaneous revenue	6,500	1,192	1,192	0
Total revenues	7,097,100	6,110,516	6,191,785	81,269
Expenditures:				
Current:				
Personal services	5,932,800	5,166,863	4,705,158	461,705
Materials and supplies	20,000	16,053	9,457	6,596
Charges and services	2,078,000	1,976,977	1,731,651	245,326
Capital purchases	80,000	5,000	0	5,000
Total expenditures	8,110,800	7,164,893	6,446,266	718,627
Excess (deficiency) of revenues under expenditures	(1,013,700)	(1,054,377)	(254,481)	799,896
Other financing sources (uses):				
Transfers in	138,700	138,700	138,700	0
Transfers out	(100,000)	(100,000)	(97,309)	2,691
Total other financing sources (uses)	38,700	38,700	41,391	2,691
Net change in fund balance	(975,000)	(1,015,677)	(213,090)	802,587
Fund balance, January 1	962,332	962,332	962,332	0
Prior year encumbrances appropriated	53,348	53,348	53,348	0
Fund balance, December 31	\$40,680	\$3	\$802,590	\$802,587

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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines and forfeitures	\$53,000	\$50,000	\$63,482	\$13,482
Intergovernmental revenue	5,790,000	6,095,000	6,216,501	121,501
Investment earnings	8,000	10,000	25,820	15,820
Miscellaneous revenue	90,000	140,000	168,606	28,606
Total revenues	5,941,000	6,295,000	6,474,409	179,409
Expenditures:				
Current:				
Personal services	2,433,484	2,307,984	1,944,324	363,660
Materials and supplies	615,000	803,827	743,838	59,989
Charges and services	3,420,100	5,155,708	4,872,989	282,719
Capital purchases	430,000	1,256,366	1,111,105	145,261
Total expenditures	6,898,584	9,523,885	8,672,256	851,629
Net change in fund balance	(957,584)	(3,228,885)	(2,197,847)	1,031,038
Fund balance, January 1	3,640,118	3,640,118	3,640,118	0
Prior year encumbrances appropriated	154,176	154,176	154,176	0
Fund balance, December 31	\$2,836,710	\$565,409	\$1,596,447	\$1,031,038

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, 2024**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	8,349,698	8,057,278	8,057,278	0
Total expenditures	8,349,698	8,057,278	8,057,278	0
Net change in fund balance	(8,349,698)	(8,057,278)	(8,057,278)	0
Fund balance, January 1	7,847,783	7,847,783	7,847,783	0
Prior year encumbrances appropriated	578,160	578,160	578,160	0
Fund balance, December 31	\$76,245	\$368,665	\$368,665	\$0

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, 2024**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Landfill</b>	<b>Internal Service Fund</b>
<b>Assets:</b>		
Current assets:		
Equity in pooled cash and investments	\$1,095,492	\$1,399,735
Receivables (net of allowances for uncollectibles)	267,348	0
Materials and supplies inventory	13,112	0
<i>Total current assets</i>	<u>1,375,952</u>	<u>1,399,735</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	1,341,814	0
Less: accumulated depreciation	(4,790,426)	0
Net Capital Assets	<u>1,538,719</u>	<u>0</u>
Net OPEB Asset	26,109	0
<i>Total noncurrent assets</i>	<u>1,564,828</u>	<u>0</u>
<i>Total assets</i>	<u>2,940,780</u>	<u>1,399,735</u>
<b>Deferred Outflows of Resources:</b>		
Pension	260,367	0
OPEB	24,022	0
<i>Total deferred outflows of resources</i>	<u>284,389</u>	<u>0</u>
<b>Liabilities:</b>		
Current liabilities:		
Accounts payable	119,698	0
Accrued wages and benefits	23,339	0
Due to other governments	8,181	0
Accrued interest payable	518	0
Current portion of compensated absences	5,998	0
Current portion of unfunded closure/post-closure	281,553	0
Current portion of financed purchase	45,105	0
Current portion of bonds payable	20,000	0
<i>Total current liabilities</i>	<u>504,392</u>	<u>0</u>
Non-current liabilities:		
Compensated absences - noncurrent	136,214	0
Financed purchase-noncurrent	0	0
Unfunded closure/post-closure-noncurrent	271,434	0
Bonds payable - noncurrent	115,000	0
Net Pension Liability	772,981	0
<i>Total non-current liabilities</i>	<u>1,295,629</u>	<u>0</u>
<i>Total liabilities</i>	<u>1,800,021</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>		
Pension	25,500	0
OPEB	14,939	0
<i>Total deferred inflows of resources</i>	<u>40,439</u>	<u>0</u>
<b>Net Position:</b>		
Net investment in capital assets	1,358,614	0
Unrestricted	26,095	1,399,735
<i>Total net position</i>	<u>\$1,384,709</u>	<u>\$1,399,735</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, 2024**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Landfill</b>	<b>Internal Service Fund</b>
Operating revenues:		
Charges for services	\$3,480,816	\$0
Miscellaneous	12,829	0
Total operating revenues	3,493,645	0
Operating expenses:		
Personal services	721,543	0
Contract services	1,877,405	0
Claims	0	303,425
Materials and supplies	7,141	0
Depreciation	174,070	0
Total operating expenses	2,780,159	303,425
Operating income (loss)	713,486	(303,425)
Nonoperating revenues (expenses):		
Interest income	3	0
Interest and fiscal charges	(9,581)	0
Total nonoperating revenues (expenses)	(9,578)	0
Changes in net position	703,908	(303,425)
Net position (deficit), January 1 (as previously presented)	730,297	1,703,160
GASB 101 Adjustment	(49,496)	0
Net position (deficit), January 1 (as restated)	680,801	1,703,160
Net position (deficit), December 31	\$1,384,709	\$1,399,735

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, 2024**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Landfill</b>	<b>Internal Service Fund</b>
Cash flows from operating activities:		
Cash received from customers	\$3,465,395	\$0
Cash received from other operating revenues	12,829	0
Cash paid for claims	0	(303,425)
Cash paid to suppliers	(2,507,464)	0
Cash paid to employees and for fringe benefits	(831,419)	0
Net cash provided by (used for) operating activities	139,341	(303,425)
Cash flows from capital and related financing activities:		
Principal payments - financed purchase	(43,857)	0
Interest paid	(9,657)	0
Principal payments - bonds payable	(20,000)	0
Net cash provided by (used for) capital and related financing activities	(73,514)	0
Net increase (decrease) in cash and cash equivalents	65,827	(303,425)
Cash and cash equivalents, January 1	1,029,665	1,703,160
Cash and cash equivalents, December 31	\$1,095,492	\$1,399,735
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities		
Operating income (loss)	\$713,486	(\$303,425)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	174,070	0
Pension/OPEB Expense Not Affecting Cash	(122,640)	0
(Increase) decrease in operating assets:		
Receivables	(15,421)	0
Inventory	4,783	0
Increase (decrease) in operating liabilities:		
Accounts payable	(91,165)	0
Accrued wages and benefits	2,205	0
Compensated absences	15,679	0
Due to other governments	(5,120)	0
Unfunded closure/post-closure care costs	(536,536)	0
Total adjustments	(574,145)	0
Net cash provided by (used for) operating activities	\$139,341	(\$303,425)

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, 2024**

	<b>Custodial Funds</b>
<b>Assets:</b>	
Current assets:	
Equity in pooled cash and investments	\$5,678,055
Segregated cash accounts	1,103,704
Taxes receivable	62,496,553
Due from other governments	3,775,693
	<hr/>
<i>Total assets</i>	73,054,005
	<hr/>
<b>Liabilities:</b>	
Due to other governments	6,261,244
	<hr/>
<b>Deferred Inflows of Resources:</b>	
Property taxes	60,874,182
	<hr/>
<b>Net Position:</b>	
Restricted for Individuals, Organizations and Other Governments	\$5,918,579
	<hr/> <hr/>

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, 2024**

	<b>Custodial Funds</b>
<b>Additions:</b>	
Intergovernmental	\$7,237,058
Amounts received as fiscal agent	5,192,195
Licenses and permits and fees for other governments	147,264
Fines and forfeitures for other governments	20,456,431
Amounts held for employees	21,120
Property tax collections for other governments	45,753,355
<i>Total additions</i>	<u>78,807,423</u>
<b>Deductions:</b>	
Distributions as fiscal agent	\$5,071,302
Distributions of state funds to other governments	7,237,058
Distributions to State of Ohio	144,329
Fines and forfeitures disbtributions to other governments	20,276,387
Property tax distributions to other governments	48,111,715
Other Distributions	23,160
<i>Total deductions</i>	<u>80,863,951</u>
Change in fiduciary net position	(2,056,528)
Net position, January 1	<u>7,975,107</u>
Net position, December 31	<u><u>\$5,918,579</u></u>

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION**

**The County:** Huron County is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1809. The three-member **Board of County Commissioners** is the legislative and executive body of the County. The **County Auditor** is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of 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, 2024. 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 2024. 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. (CORSAs) 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, 2024**

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**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, 2024**

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**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, 2024**

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**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, 2024 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, 2024, but which were levied to finance fiscal year 2025 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, 2024**

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**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, 2024**

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**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 2024, 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.

Interest in the fund financial statements during 2024 totaled \$2,728,263 with \$2,699,663 in the General Fund, \$25,820 in the Motor Vehicle & Gas Tax, and \$2,780 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

**Intangible Right to Use Assets:** An intangible right to use 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 intangible 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, 2024**

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**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's employees are entitled to certain compensated absences based on their length of employment. All leave is accrued when incurred in accordance with GASB Statement No. 101. See Note R for more information regarding GASB Statement No. 101. 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.

**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, 2024**

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**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, 2024**

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**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, 2024**

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**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 \$106,111 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, 2024, the County's bank balance of \$13,554,675 was covered by FDIC in the amount of \$1,216,905 collateralized by specifically pledged collateral in the amount of \$8,786,869, collateralized in accordance with state law in the amount of \$3,550,901.

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, 2024**

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

Investments: As of December 31, 2024, the County had the following investments and maturities:

	Carrying/Fair Value	<1 Year	1 - 2 Years	3-5 Years
STAR Ohio - Net Asset Value	\$ 13,303,595	\$ 13,303,595	\$ -	-
Federal Farm Credit Bank	7,137,637	487,465	416,504	6,233,668
Federal Home Loan Bank	3,590,530	1,477,334	1,259,117	854,079
Federal Home Loan Mortgage Corp	1,698,876	1,020,078	233,775	445,023
Federal National Mortgage Association	679,779	679,779	-	-
Marketable CD	2,364,156	131,290	233,796	1,999,070
First American Government Obligation	209,251	209,251	-	-
Foreign Issues	417,965	244,640	-	173,325
US Treasury	17,672,899	2,423,350	3,814,026	11,435,523
AGM	1,050,919	-	486,980	563,939
Municipal Bonds	503,726	503,726	-	-
Total Investments	<u>\$ 48,629,333</u>	<u>\$ 20,480,508</u>	<u>\$ 6,444,198</u>	<u>\$ 21,704,627</u>

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, 2024. 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 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, 2024**

**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 27.36% in STAR Ohio, 1.40% in Federal National Mortgage Corporation securities, 14.68% in Federal Farm Credit Bank securities, 3.49% in Federal Home Loan Bank Mortgage Corporation securities, 7.38% in Federal Home Loan Bank securities, 4.86% in Marketable Certificates of Deposit, 1.04% in Municipal Bonds, 36.34% in US Treasury Bonds and Notes, .86% in Foreign Issues, 0.43% in First American Government Obligation, and 2.16% in AGM.

***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, 2024, the Airport’s bank balance of \$25,362 was fully covered by FDIC.

**NOTE D – INTERFUND TRANSACTIONS**

Transfers to/from other funds during 2024 are as follows:

	<b>Transfers In</b>	<b>Transfers Out</b>
<b>Major Governmental Funds:</b>		
General Fund	\$ 97,309	\$ 2,116,709
Job and Family Services Fund	138,700	218,976
<b>Total Major Governmental Funds:</b>	236,009	2,335,685
<b>Non-Major Governmental Funds:</b>		
VOCA-A	14,351	-
Jail Permanent Improvement	397,104	-
Children Services	586,667	-
Victims Assistance - B	70,045	-
County Bond Retirement	431,509	-
Permanent Improvement	600,000	-
<b>Total Non-Major Governmental Funds:</b>	2,099,676	-
<b>Total</b>	<b>\$ 2,335,685</b>	<b>\$ 2,335,685</b>

Transfers are used to 1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them; and 2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in others. 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, 2024**

**NOTE E – CAPITAL ASSETS**

Capital asset activity for the County for the year ended December 31, 2024, is as follows:

<b>Governmental Activities:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
<i>Capital assets not being depreciated:</i>				
Land	\$1,687,812	\$0	\$0	\$1,687,812
CIP	1,363,777	6,013,537	(978,996)	6,398,318
<i>Total capital assets not being depreciated:</i>	3,051,589	6,013,537	(978,996)	8,086,130
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	39,864,269	1,783,970	-	41,648,239
Furniture, fixtures and equipment *	17,758,418	1,958,672	(1,126,376)	18,590,714
Intangible Right to Use Asset	361,100	-	-	361,100
Infrastructure	67,635,852	5,113,192	-	72,749,044
<i>Total capital assets being depreciated</i>	125,619,639	8,855,834	(1,126,376)	133,349,097
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(29,451,180)	(908,099)	-	(30,359,279)
Furniture, fixtures and equipment *	(11,924,280)	(1,225,081)	1,034,129	(12,115,232)
Intangible Right to Use Asset	(270,825)	(90,275)	-	(361,100)
Infrastructure	(33,016,914)	(2,573,506)	-	(35,590,420)
<i>Total accumulated depreciation</i>	(74,663,199)	(4,796,961)	1,034,129	(78,426,031)
 Total capital assets being depreciated, net	 50,956,440	 4,058,873	 (92,247)	 54,923,066
 <i>Governmental activities capital assets, net</i>	 \$54,008,029	 \$10,072,410	 (\$1,071,243)	 \$63,009,196

\* - These balances were restated as of December 31, 2023, as more fully described in Note R.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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

<b>Business-Type Activities:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
<i>Capital assets not being depreciated:</i>				
Land	\$307,678	\$0	\$0	\$307,678
<i>Total capital assets not being depreciated:</i>	307,678	-	-	307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,811,811	-	-	1,811,811
Land improvements	2,867,842	-	-	2,867,842
Furniture, fixtures and equipment	1,252,980	98,834	(10,000)	1,341,814
<i>Total capital assets being depreciated</i>	5,932,633	98,834	(10,000)	6,021,467
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(1,482,153)	(49,758)	-	(1,531,911)
Land improvements	(2,302,841)	(49,507)		(2,352,348)
Furniture, fixtures and equipment	(841,362)	(74,805)	10,000	(906,167)
<i>Total accumulated depreciation</i>	(4,626,356)	(174,070)	10,000	(4,790,426)
 Total capital assets being depreciated, net	 1,306,277	 (75,236)	 -	 1,231,041
 <i>Busine-type activities capital assets, net</i>	 \$1,613,955	 (\$75,236)	 \$0	 \$1,538,719

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

Governmental activities:

General government – legislative and executive	\$673,998
General government – judicial	59,433
Public safety	869,032
Public works	2,827,358
Health	176,431
Human services	190,709
<i>Total depreciation expense – governmental activities</i>	<u>\$4,796,961</u>

Business-type activities:

Landfill	<u>\$174,070</u>
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**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.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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

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 \$29.7 million.

**Lease Obligations:** The County reports leases payable as defined by GASB Statement No. 87. During fiscal year 2024 the County made a final payment on a 911 equipment lease in the amount of \$549,858.

**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.

**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 \$552,987 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.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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

**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, 2024 were as follows:

	*				
	Balance			Balance	Amounts
	January 1,			December 31,	Due In One
	2024	Additions	Deductions	2024	Year
<b>Governmental Activities:</b>					
General Obligation Bonds 2007 Energy Conservation Bonds 4.42%, due serially through 2026	\$465,000	\$0	\$148,000	\$317,000	\$155,000
General Obligation Bonds 2006 County Building 4.7%, due serially through 2026	74,000	0	23,000	\$51,000	25,000
General Obligation Bonds 2010 County Courthouse Improvement 2.75%-3.63%, due serially through 2030	255,000	0	30,000	\$225,000	30,000
General Obligation Improvement Bonds 2018 3.01%, due semi-annually through 2028	980,000	0	185,000	\$795,000	190,000
General Obligation Building Improvement Bonds 2014 2.95%, due serially through 2034	700,000	0	75,000	\$625,000	70,000
Subtotal Governmental Fund Obligations	2,474,000	\$0	\$461,000	\$2,013,000	\$470,000
OPWC Loans 2017-2019, 0% due annually through 2052	161,823	0	12,117	\$149,706	12,117
Lease Obligation *	549,858	0	549,858	\$0	0
Pension Liability	35,328,142	0	4,654,551	\$30,673,591	0
OPEB Liability	744,892	0	744,892	0	0
Compensated Absences *	5,691,222	1,877,035	1,768,834	\$5,799,423	243,415
<b>Total Governmental Activities</b>	<b>\$44,949,937</b>	<b>\$1,877,035</b>	<b>\$8,191,252</b>	<b>\$38,635,720</b>	<b>\$725,532</b>

\* - These balances were restated as of December 31, 2023, as more fully described in Note R.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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

	Balance January 2024	Additions	Deductions	Balance December 31, 2024	Amounts Due In One Year
<b>Business-Type Activities:</b>					
Landfill closure and post-closure care costs	\$1,089,523	\$0	\$536,536	\$552,987	\$281,553
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	155,000	0	20,000	\$135,000	20,000
Financed Purchase 2.84%	88,962	0	43,857	\$45,105	45,105
Pension Liability	921,048	0	148,067	\$772,981	0
OPEB Liability	19701	0	19,701	\$0	0
Compensated Absences *	126,533	59,459	43,780	\$142,212	5,998
<b>Total Business-type Activities</b>	<b>\$2,400,767</b>	<b>\$59,459</b>	<b>\$811,941</b>	<b>\$1,648,285</b>	<b>\$352,656</b>

\* - This balances was restated as of December 31, 2023, as more fully described in Note R.

A summary of the County's future long-term debt funding requirements as of December 31, 2024 follows:

Year	Governmental Activities General Obligation Bonds		Governmental Activities OPWC Loans	Business-Type Activities General Obligation	
	Principal	Interest	Principal	Principal	Interest
2025	\$470,000	\$73,509	\$12,117	\$20,000	\$6,210
2026	488,000	55,465	12,117	20,000	5,290
2027	300,000	37,209	12,117	20,000	4,370
2028	315,000	26,961	12,117	25,000	3,450
2029	105,000	16,082	12,117	25,000	2,300
2030-2034	335,000	28,046	52,463	25,000	1,150
2035-2039	0	0	23,041	0	0
2040-2044	0	0	5,573	0	0
2045-2049	0	0	5,275	0	0
2050-2052	0	0	2,769	0	0
Total	\$2,013,000	\$237,272	\$149,706	\$135,000	\$22,770

Year	Business-Type Activities Financed Purchase	
	Principal	Interest
2025	45,105	1,280
Total	\$45,105	\$1,280

**Compensated Absences:** As more fully described in Note B, the County uses the more likely than not method for recording sick leave obligations. Unpaid hours at December 31, 2024 representing this liability for all governmental funds are as follows:

	Hours
Vacation	49,688
Sick	149,194



**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
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**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. In October 2023, the legislature approved House Bill (HB) 33 which allows for the consolidation of the combined plan with the traditional plan with the timing of the consolidation at the discretion of OPERS. As of December 31, 2023, the consolidation has not been executed. (The latest information available.) 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, 2024**

**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):

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

Traditional plan state and local 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 amount of a member's pension benefit vests at retirement.

Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Combined plan members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

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.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

**NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)**

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

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 member's original 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.

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.

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

	<u>and Local</u>	<u>Safety</u>	<u>Enforcement</u>
<b>2024 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
 <b>2024 Actual Contribution Rates</b>			
Employer:			
Pension *****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
 Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
 Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

\* 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 \$3,012,001 for 2024. Of this amount, \$241,357 is reported as an intergovernmental payable.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**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](http://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 August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Effective July 1, 2022, a one-time ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Effective July 1, 2023, a one-time ad-hoc COLA of 1 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2024 as long as they retired prior to July 1, 2019. Pursuant to Ohio Revised Code 3307.67(E) the STRS Ohio Retirement Board may adjust the COLA upon a determination by the board's actuary that a change will not materially impair the fiscal integrity of the system or is necessary to preserve the fiscal integrity of the system. Eligibility changes will be phased in until August 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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)**

**Plan Description - State Teachers Retirement System (STRS) (continued)**

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 \$18,180 for fiscal year 2024.

***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, 2024 and June 30, 2024, 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	0.1194390%	0.00091963%	
Proportionate Share of the Net Pension Liability - Prior Year	<u>0.1220770%</u>	<u>0.00087110%</u>	
Change in Proportionate Share	<u>-0.0026380%</u>	<u>0.0000485%</u>	
Proportion of the Net Pension Liability	\$31,269,620	\$176,952	\$31,446,572
Pension Expense (Gain)	\$3,860,417	(\$15,067)	\$3,845,350

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Deferred Outflows of Resources</b>	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Differences between projected and actual economic experience	\$ 507,735	\$ 11,143	\$ 518,878
Changes in assumptions	-	8,155	8,155
Differences between projected and actual investment earnings	6,311,543	-	6,311,543
Changes in proportion	79,886	10,199	90,085
County contributions subsequent to the measurement date	<u>3,012,001</u>	<u>9,169</u>	<u>3,021,170</u>
Total	<u>\$ 9,911,165</u>	<u>\$ 38,666</u>	<u>\$ 9,949,831</u>
<b>Deferred Inflows of Resources</b>			
Differences between projected and actual economic experience	\$ -	\$ 97	\$ 97
Differences between projected and actual investment earnings	-	15,214	15,214
Changes in assumption	-	6,138	6,138
Changes in proportion	<u>311,732</u>	<u>20,737</u>	<u>332,469</u>
Total	<u>\$ 311,732</u>	<u>\$ 42,186</u>	<u>\$ 353,918</u>

\$3,021,170 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, 2025.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

**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:

Year Ending December 31:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2025	\$1,436,521	(\$16,296)	\$1,420,225
2026	2,021,982	7,914	2,029,896
2027	4,027,668	(2,762)	4,024,906
2028	(898,739)	(1,545)	(900,284)
Total	<u>\$6,587,432</u>	<u>(\$12,689)</u>	<u>\$6,574,743</u>

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2023, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees (Current Year)	2.3 percent, simple through 2024, then 2.05 percent, simple	2.3 percent, simple through 2024, then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	3.0 percent, simple through 2023, then 2.05 percent, simple	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent 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 percent 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, 2024**

**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, 2020.

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care 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 gain of 11.2 percent for 2023.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board 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 rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric 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, 2023, these best estimates are summarized in the following table.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	2.85%
Domestic Equities	21.00	4.27
Real Estate	13.00	4.46
Private Equity	15.00	7.52
International Equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	<u>100.00%</u>	

***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, 2023. 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, 2024**

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**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	\$49,226,784	\$31,269,619	\$16,334,478

***Actuarial Assumptions - STRS***

The total pension liability in the June 30, 2024 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, 2024**

**NOTE G- DEFINED BENEFIT BENSION 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, 2024. 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, 2024. 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, 2024.

***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, 2024, 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	\$285,454	\$176,952	\$85,177

***Assumptions and Benefit Changes Since the Prior Measurement Date*** The discount rate remained at 7.00% for the June 30, 2024 valuation.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**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. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. 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 and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

**NOTE H – DEFINED BENEFIT OPEB PLANS**

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

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.

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:

**Age 65 or older Retirees** Minimum of 20 years of qualifying service credit

**Age 60 to 64 Retirees** Based on the following age-and-service criteria:

**Group A** 30 years of total service with at least 20 years of qualified health care service credit;

**Group B** 31 years of total service credit with at least 20 years of qualified health care service credit;  
or

**Group C** 32 years of total service cred with at least 20 years of qualified health care service credit.

**Age 59 or younger** Based on the following age-and-service criteria:

**Group A** 30 years of qualified health care service credit;

**Group B** 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52; or

**Group C** 32 years of qualified health care service credit and at least age 55.

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, as summarized in the following table:

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
<b>Age and Service Requirements</b> <b><i>December 1, 2014 or Prior</i></b>	<b>Age and Service Requirements</b> <b><i>December 1, 2014 or Prior</i></b>	<b>Age and Service Requirements</b> <b><i>December 1, 2014 or Prior</i></b>
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
<b><i>January 1, 2015 through</i></b> <b><i>December 31, 2021</i></b>	<b><i>January 1, 2015 through</i></b> <b><i>December 31, 2021</i></b>	<b><i>January 1, 2015 through</i></b> <b><i>December 31, 2021</i></b>
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

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.

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE H – DEFINED BENEFIT OPEB PLANS**

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

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.

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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.

**Funding Policy** - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, 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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. For fiscal year 2024, state and local employers contributed at a rate of 14.0 percent of earnable salary. 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. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. 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 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2024.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE H – DEFINED BENEFIT OPEB PLANS**

**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. Health care premiums were reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://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. All benefit recipients 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, 2024, 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, 2022 rolled forward to the measurement date of December 31, 2023, 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, 2024, 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. 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	0.1182140%	0.00091963%	
Proportionate Share of the Net OPEB Liability (Asset) - Prior Year	<u>0.1212640%</u>	<u>0.00087110%</u>	
Change in Proportionate Share	<u>-0.0030500%</u>	<u>0.00004853%</u>	
Proportion of the Net OPEB Liability		\$0	\$0
(Asset)	(\$1,066,910)	(\$17,444)	(\$1,084,354)
OPEB Expense (Income)	(\$130,893)	(\$5,675)	(\$136,568)

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

**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***

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<b>Deferred Outflows of Resources</b>	<b>OPERS</b>	<b>STRS</b>	<b>Total</b>
Differences between projected and actual economic experience	\$ -	\$ 758	\$ 758
Changes in assumptions	274,676	2,147	276,823
Differences between projected and actual investment earnings	640,741	-	640,741
Changes in proportion	23,230	157	23,387
<b>Total</b>	<b>\$ 938,647</b>	<b>\$ 3,062</b>	<b>\$ 941,709</b>
<b>Deferred Inflows of Resources</b>			
Differences between projected and actual economic experience	\$ 151,851	\$ 1,881	\$ 153,732
Changes in assumptions	458,633	7,867	466,500
Differences between projected and actual investment earnings	-	749	749
Changes in proportion	22	2,491	2,513
<b>Total</b>	<b>\$ 610,506</b>	<b>\$ 12,988</b>	<b>\$ 623,494</b>

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.

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

<b>Year Ending December 31:</b>	<b>OPERS</b>	<b>STRS</b>	<b>Total</b>
2025	(\$10,692)	(\$4,546)	(\$15,238)
2026	56,428	(1,467)	54,961
2027	498,761	(1,570)	497,191
2028	(216,356)	(1,410)	(217,766)
2029	-	(1,146)	(1,146)
Thereafter	-	213	213
<b>Total</b>	<b>\$328,141</b>	<b>(\$9,926)</b>	<b>\$318,215</b>

***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. The

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)**

***Actuarial Assumptions – OPERS - Continued***

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

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent
	including wage inflation
Single Discount Rate	5.70 percent
Prior Year Single Discount Rate	5.22 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.77 percent
Prior Year Municipal Bond Rate	4.05 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2038
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent 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 percent 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.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care 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, and 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 14.0 percent for 2023.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

**NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)**

***Actuarial Assumptions – OPERS (continued)***

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 benefit 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 geometric real rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Health Care portfolio’s target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	37.00%	2.82%
Domestic Equities	25.00	4.27
Real Estate Investment Trust	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other investments	5.00	2.43
Total	<u>100.00%</u>	

***Discount Rate*** A single discount rate of 5.70 percent was used to measure the total OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 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) a 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 the actuarial assumed rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.77 percent. (Fidelity Index’s “20-Year Municipal GO AA Index”) 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 the year 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, 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, 2024**

**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 5.7 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 (4.7 percent) or one-percentage-point higher (6.7 percent) than the current rate:

	1% Decrease (4.70%)	Current Discount Rate (5.70%)	1% Increase (6.70%)
County's proportionate share of the net OPEB liability (asset)	\$586,341	(\$1,066,910)	(\$2,436,391)

***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 2024 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	(\$1,111,212)	(\$1,066,910)	(\$1,016,640)

***Actuarial Assumptions - STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2024, 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, 2024**

**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.

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. An actuarial experience study is done on a quinquennial basis.

**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	<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 OPEB liability was 7.00% as of June 30, 2024. 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, 2024.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

**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, 2023, 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	(\$14,183)	(\$17,444)	(\$20,281)

	1% Decrease in Trend Rates	Current Trend Rate	1% Increase in Trend Rates
County's proportionate share of the net OPEB asset	(\$20,473)	(\$17,444)	(\$13,801)

***Changes in Assumptions and Benefit Terms since the Prior Measurement Date*** The discount rate remained unchanged at 7.00% for the June 30, 2024 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 2024 were based, is as follows:

Real property	\$1,228,022,890
Public utility	97,332,050
Total assessed property value	<u>\$1,325,354,940</u>

In 2024 real property taxes were levied on January 1, 2024 on the assessed values as of January 1, 2023 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 2024 if paid annually, payment was due by February 14, 2024. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 14, 2024 with the remainder due July 11, 2024. 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, 2024. 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 2024 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, 2024**

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**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, 2024**

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

A reconciliation for all major governmental funds at December 31, 2024 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	\$ 1,790,639	\$ 286,826	\$ (78,951)	\$ (21,209)	\$ (2,243,179)	\$ (659,285)
Net adjustment for revenue accruals	(9,503)	0	(628,584)	0	(562,315)	(5,658,744)
Net adjustment for expenditure accruals	23,324	(86,181)	(13,800)	(118,647)	810,409	1,090,789
Net adjustments for encumbrances	(1,443,328)	(105,414)	(524,247)	(73,234)	(202,762)	(2,830,038)
Perspective Budgeting Difference*	58,965	0	0	0	0	0
Budget Basis	\$420,097	\$95,231	(\$1,245,582)	(\$213,090)	(\$2,197,847)	(\$8,057,278)

\* - 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 Records 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, 2024**

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**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 2024 was \$265,909.

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, 2024, the Comprehensive Housing Fund and the Commercial Building Department Fund had deficit fund balances of \$8,668 and \$1,472 which were 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, 2024**

**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
<b>Nonspendable</b>								
Unclaimed Monies	209,754	\$0	\$0	\$0	\$0	\$0	\$0	\$209,754
Materials & Supplies Inventory	0	0	0	0	545,793	0	1,739	547,532
Prepays	89,388	0	2,350	0	100	0	29,046	120,884
<b>Total of Nonspendable</b>	<b>299,142</b>	<b>0</b>	<b>2,350</b>	<b>0</b>	<b>545,893</b>	<b>0</b>	<b>30,785</b>	<b>878,170</b>
<b>Restricted For:</b>								
Board of Developmental Disabilities	0	0	10,032,826	0	0	0	0	10,032,826
Child Support	0	0	0	0	0	0	2,109,077	2,109,077
Local Fiscal Recovery	0	0	0	0	0	1,898,418	0	1,898,418
Real estate assessment	0	0	0	0	0	0	496,320	496,320
EMA	0	0	0	0	0	0	170,698	170,698
Muney Road	0	0	0	0	0	0	1,010,182	1,010,182
Home Visiting	0	0	0	0	0	0	375,357	375,357
DD residential	0	0	0	0	0	0	866,255	866,255
Job and family services	0	0	0	654,664	0	0	0	654,664
Motor vehicle and gas tax	0	0	0	0	2,594,189	0	0	2,594,189
Mental Health	0	3,297,399	0	0	0	0	0	3,297,399
Children's services	0	0	0	0	0	0	1,509,649	1,509,649
Felony delinquent care & custody	0	0	0	0	0	0	179,330	179,330
Law Library	0	0	0	0	0	0	592,785	592,785
Special Projects CP	0	0	0	0	0	0	513,851	513,851
DRETAC	0	0	0	0	0	0	212,976	212,976
EPA hazmat	0	0	0	0	0	0	86,420	86,420
Help me grow	0	0	0	0	0	0	279,507	279,507
Ditch maintenance	0	0	0	0	0	0	93,901	93,901
Victims assistance	0	0	0	0	0	0	21,419	21,419
Clerk of Courts computer	0	0	0	0	0	0	400,824	400,824
Early Intervention	0	0	0	0	0	0	292,096	292,096
Other purposes	0	0	0	0	0	0	2,945,246	2,945,246
Debt service	0	0	0	0	0	0	1	1
Capital projects	0	0	0	0	0	0	4,603,588	4,603,588
<b>Total Restricted</b>	<b>0</b>	<b>3,297,399</b>	<b>10,032,826</b>	<b>654,664</b>	<b>2,594,189</b>	<b>1,898,418</b>	<b>16,759,482</b>	<b>35,236,978</b>
<b>Assigned</b>								
Purchase Orders	1,209,109	0	0	0	0	0	0	1,209,109
Other Purposes	-	0	0	0	0	0	0	-
2025 Appropriations	10,920,207	0	0	0	0	0	0	10,920,207
<b>Total Assigned</b>	<b>12,129,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,129,316</b>
<b>Unassigned (Deficit)</b>	<b>5,721,435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(10,140)</b>	<b>5,711,295</b>
<b>Total Fund Balances</b>	<b>18,149,893</b>	<b>\$3,297,399</b>	<b>\$10,035,176</b>	<b>\$654,664</b>	<b>\$3,140,082</b>	<b>\$1,898,418</b>	<b>\$16,780,127</b>	<b>\$53,955,759</b>

**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, 2024**

**NOTE P – SIGNIFICANT ENCUMBRANCES BY FUND**

At year end, the significant encumbrances are as follows:

General Fund	\$1,443,328
Mental Health Fund	105,414
Children Services Fund	21,000
Board of Developmental Disabilities Fund	524,247
Job and Family Services Fund	73,234
Local Fiscal Recovery Fund	2,830,038
Auto Tax Fund	202,762
Permanent Improvements Fund	50,000
Sheriffs Policing Fund	7,311

**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 – ACCOUNTING CHANGES/ERROR CORRECTIONS**

	Governmental Activities	Business Type Activities <u>Landfill Fund</u>
Net Position December 31, 2024	\$ 90,627,397	\$ 730,297
Error Correction:	480,088	-
GASB 101 restatement:	<u>(4,038,676)</u>	<u>(49,496)</u>
Net position (deficit), January 1 (as restated)	<u>\$ 87,068,809</u>	<u>\$ 680,801</u>

***Change in Accounting Principle***

For 2024, GASB Statement No. 100, Accounting Changes and Error Corrections, and GASB Statement No. 101, Compensated Absences, were effective. GASB 100 was implemented and appropriate financial statement reporting was incorporated into the financial statements. GASB 101 had an effect on beginning net position as the County did not previously report sick leave using the more likely than not approach. This resulted in the Governmental Activities and Business Type Activities beginning net position being restated by \$4,038,676 and \$49,496, respectively.

***Correction of an Error***

During 2024, it was noted that there were additional debt and capital asset items that were not previously reported in the statement of activities for the Governmental activities. This resulted in beginning Governmental Activities net position being understated by \$480,088.



**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*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
County's proportion of the net pension liability	0.119648%	0.122077%	0.119835%	0.119366%	0.115711%	0.114745%	0.112993%	0.116478%	0.119010%	0.122142%
County's proportionate share of the net pension liability	\$ 31,269,620	\$ 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
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
County's proportionate share of the net pension liability as a percentage of its covered payroll	149.84%	187.15%	56.25%	98.85%	132.40%	190.83%	111.62%	170.30%	132.93%	98.25%
Plan fiduciary net position as a percentage of the total pension liability	79.01%	75.74%	92.62%	86.88%	82.17%	74.70%	84.66%	77.25%	81.08%	86.45%

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*

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
County's proportion of the net pension liability	0.00091963%	0.00087110%	0.00087487%	0.00112701%	0.00113095%	0.00107561%	0.00131411%	0.00158055%	0.00131413%	0.00146701%
County's proportionate share of the net pension liability	\$ 176,952	\$ 187,591	\$ 194,485	\$ 144,099	\$ 273,650	\$ 237,865	\$ 288,943	\$ 375,463	\$ 439,879	\$ 405,439
County's covered payroll	\$ 124,664	\$ 139,057	\$ 59,107	\$ 73,857	\$ 135,057	\$ 127,214	\$ 120,964	\$ 121,864	\$ 153,057	\$ 139,269
County's proportionate share of the net pension liability as a percentage of its covered payroll	141.94%	134.90%	329.04%	195.11%	202.62%	186.98%	238.87%	308.10%	287.40%	291.12%
Plan fiduciary net position as a percentage of the total pension liability	82.50%	80.02%	78.88%	87.78%	75.48%	77.40%	77.31%	75.29%	66.78%	72.09%

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>2024</u>	<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>
Contractually required contribution	\$ 3,012,001	\$ 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
Contributions in relation to the contractually required contribution	<u>(3,012,001)</u>	<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>
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	\$ 21,514,293	\$ 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
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%	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>2024</u>	<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>
Contractually required contribution	\$ 18,180	\$ 17,453	\$ 19,468	\$ 8,275	\$ 10,340	\$ 18,908	\$ 17,810	\$ 16,935	\$ 17,061	\$ 21,428
Contributions in relation to the contractually required contribution	<u>(18,180)</u>	<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>
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	\$ 129,857	\$ 124,664	\$ 139,057	\$ 59,107	\$ 73,857	\$ 135,057	\$ 127,214	\$ 120,964	\$ 121,864	\$ 153,057
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%	14.00%

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 Eight Years (1)*

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
County's proportion of the net OPEB liability /(asset)	0.11821400%	0.12126400%	0.11882600%	0.11821800%	0.11424800%	0.11353500%	0.11194000%	0.11452000%
County's proportionate share of the net OPEB liability/(asset)	\$ (1,066,910)	\$ 764,593	\$ (3,721,812)	\$ (2,106,148)	\$ 15,780,617	\$ 14,802,284	\$ 12,155,859	\$ 11,566,909
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
County's proportionate share of the net OPEB liability/(asset) as a percentage of its covered payroll	-5.11%	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)	107.76%	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 Eight Years (1)*

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
County's proportion of the net OPEB liability (asset)	0.00091963%	0.00087110%	0.00087487%	0.00112701%	0.00113095%	0.00107561%	0.00131411%	0.00158055%
County's proportionate share of the net OPEB liability (asset) \$	(17,444)	\$ (16,942)	\$ (22,653)	\$ (23,762)	\$ (19,876)	\$ (17,815)	\$ (21,116)	\$ 61,667
County's covered payroll \$	124,664	\$ 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	-13.99%	-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)	158.01%	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 Nine Years (1)*

	<u>2024</u>	<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>	<u>\$ -</u>
County covered payroll	\$ 21,514,293	\$ 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%	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 Nine Years (1)*

	<u>2024</u>	<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>	<u>\$ -</u>
County covered payroll	\$ 129,857	\$ 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%	0.00%

(1) Information prior to 2016 is not available.

See accompanying notes to the required supplementary information.



Huron County  
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.

For 2024, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3.0 percent simple through 2024, then 2.05 percent simple.

*Changes in Assumptions:*

There was a change in assumptions for 2024, 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:

	2024 and 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 2018-2024.

Huron County  
Notes to the Required Supplementary Information

**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:*

2024-2019	6 percent
2018	6.5 percent

*Municipal Bond Rate:*

2024	3.77 percent
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent

Huron County  
Notes to the Required Supplementary Information

**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>	
2024	5.70 percent
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>	
2024	5.5 percent, initial 3.5 percent ultimate in 2038
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 2018-2024.

*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%. There were no changes of assumption for 2024.

**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. For fiscal year 2024, the health care cost trend rates were changed to the following: medical Medicare from -68.78% initial - 3.94% ultimate to -112.22% initial - 3.94% ultimate; prescription drug Pre-Medicare from 9.00% initial - 3.94% ultimate to 8.00% initial - 3.94% ultimate; Medicare from -5.47% initial - 3.94% ultimate to -15.14% initial 3.94% ultimate.

**Huron County, Ohio  
General Fund  
December 31, 2024**

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, 2024**

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services	\$507,818	\$518,558	\$493,237	\$25,321
Materials and supplies	3,000	3,000	2,655	345
Charges and services	46,000	51,494	15,676	35,818
Capital purchases	23,000	23,000	11,571	11,429
Microfilm-				
Personal services	67,463	70,798	62,983	7,815
Materials and supplies	2,000	2,000	1,100	900
Charges and services	24,950	25,070	14,744	10,326
Data Processing and IT				
Personal services	220,302	242,990	213,221	29,769
Materials and supplies	9,000	9,341	7,237	2,104
Charges and services	145,400	168,137	130,889	37,248
Capital purchases	27,000	42,193	23,510	18,683
Auditor-				
Personal services	278,442	342,387	339,068	3,319
Charges and services	5,000	5,000	4,988	12
Treasurer-				
Personal services	173,474	189,993	181,441	8,552
Materials and supplies	12,000	12,000	11,220	780
Charges and services	40,200	40,200	32,078	8,122
Prosecutor-				
Personal services	770,021	800,168	799,863	305
Materials and supplies	9,500	10,689	9,670	1,019
Charges and services	77,926	77,926	77,869	57
Board of revision-				
Charges and services	1,200	1,200	60	1,140
Human Resources				
Personal services	31,970	33,505	31,502	2,003
Materials and supplies	1,000	1,000	73	927
Charges and services	3,750	5,750	718	5,032
Capital purchases	1,500	1,500	0	1,500

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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, 2024**

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services	\$326,132	\$347,702	\$329,541	\$18,161
Materials and supplies	25,500	25,500	25,458	42
Charges and services	294,484	293,072	280,920	12,152
Building maintenance-				
Personal services	508,600	451,965	426,444	25,521
Materials and supplies	80,000	93,729	81,710	12,019
Charges and services	584,000	744,142	592,981	151,161
Capital purchases	45,000	45,000	31,279	13,721
Recorder-				
Personal services	157,465	162,330	152,907	9,423
Materials and supplies	2,000	2,000	1,221	779
Charges and services	300	300	-	300
Mechanic-				
Personal services	67,100	69,375	67,778	1,597
Materials and supplies	40,000	41,718	22,503	19,215
Insurance & taxes				
Charges and services	2,440,590	2,440,590	2,008,927	431,663
Contingencies				
Contingencies	1,182,238	620,381	-	620,381
Retirements				
Personal services	120,000	150,598	-	150,598
Bureau of inspection				
Charges and services	120,000	145,960	109,632	36,328
Real estate assessment				
Personal services	104,853	150,925	150,132	793
Total legislative and executive	8,580,178	8,463,186	6,746,806	1,716,380
Judicial				
Common pleas court-				
Personal services	489,958	602,893	565,241	37,652
Materials and supplies	2,900	2,500	2,146	354
Charges and services	51,941	53,101	41,607	11,494
Capital purchases	7,900	8,651	8,651	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, 2024**

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services	\$1,248	\$1,318	\$1,260	\$58
Charges and services	206	206	187	19
Court of appeals				
Charges and services	300	300	-	300
Juvenile court-				
Personal services	424,259	513,549	497,979	15,570
Materials and supplies	26,000	26,904	13,489	13,415
Charges and services	37,155	38,550	19,291	19,259
Capital purchases	23,800	23,800	12,136	11,664
Probate court-				
Personal services	201,088	220,073	216,634	3,439
Materials and supplies	6,000	6,500	4,545	1,955
Charges and services	26,700	26,725	25,494	1,231
Capital purchases	7,500	7,500	5,114	2,386
Clerk of courts-				
Personal services	456,972	465,440	465,187	253
Materials and supplies	41,000	39,389	37,230	2,159
Charges and services	9,040	9,199	6,050	3,149
Public defender				
Personal services	504,723	530,198	521,518	8,680
Materials and supplies	3,600	3,600	3,047	553
Charges and services	63,245	51,843	47,653	4,190
Capital purchases	1,950	1,950	687	1,263
Municipal court-				
Charges and services	274,630	346,768	346,768	-
Miscellaneous				
Charges and services	600,000	627,237	510,398	116,839
Total judicial	3,262,115	3,608,194	3,352,312	255,882
Public safety				
Coroner-				
Personal services	92,967	94,532	67,072	27,460
Materials and supplies	500	600	403	197
Charges and services	81,533	84,428	84,428	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, 2024**

	Original	Final	Actual	Variance With Final Budget
Sheriff-				
Personal services	\$2,723,500	\$2,713,870	\$2,559,118	\$154,752
Materials and supplies	95,000	101,295	101,295	0
Charges and services	135,436	160,655	160,655	0
Capital purchases	40,000	57,943	57,943	0
Disaster services-				
Personal services	90,606	95,253	93,779	1,474
Materials and supplies	15,000	15,335	11,401	3,934
Charges and services	1,000	1,000	960	40
Capital purchases	10,000	9,808	9,379	429
Adult probation-				
Materials and supplies	3,500	3,100	3,100	0
Capital purchases	3,800	3,943	3,943	0
Charges and services	5,100	6,266	6,266	0
Juvenile probation				
Personal services	418,328	487,119	413,672	73,447
Charges and services	12,000	12,000	5,827	6,173
Juvenile detention				
Charges and services	155,000	178,360	123,821	54,539
Jail Operations-				
Personal services	3,128,561	3,180,020	2,991,704	188,316
Materials and supplies	635,000	868,230	868,230	0
Charges and services	291,937	312,172	298,503	13,669
Capital purchases	60,000	65,671	65,671	0
Out of County Jail				
Charges and services	30,000	30,000	-	30,000
Total public safety	8,028,768	8,481,600	7,927,170	554,430
Public works				
Sanitation/Ditches				
Charges and services	850	850	-	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, 2024**

	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	137,591	144,998	144,376	622
Total health	149,591	156,998	156,376	622
Human Services				
Veterans service				
Personal services	439,285	429,285	368,644	60,641
Materials and supplies	15,000	50,870	50,861	9
Charges and services	221,172	221,499	202,873	18,626
Capital purchases	5,000	5,000	4,333	667
Soldiers relief				
Charges and services	13,500	13,500	11,500	2,000
Total human services	693,957	720,154	638,211	81,943
Miscellaneous				
OSU Extension				
Charges and services	206,650	206,650	206,650	0
Development Council				
Charges and services	140,000	215,000	215,000	0
Soil and Water				
Charges and services	180,000	180,000	180,000	0
Fair Boad				
Charges and services	53,000	653,400	3,400	650,000
Airport				
Charges and services	10,000	10,000	1,788	8,212
Total conservation and recreation	589,650	1,265,050	606,838	658,212
Capital Outlay				
Charges and services	500,000	1,741,970	1,341,268	400,702
Total expenditures	21,805,109	24,438,002	20,768,981	3,669,021
Other financing uses:				
Transfers - out	3,068,402	2,770,940	2,316,709	454,231
Total expenditures and other financing uses	\$24,873,511	\$27,208,942	23,085,690	\$4,123,252

**Huron County, Ohio**  
**Nonmajor Governmental Funds**  
**December 31, 2024**

**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, 2024**

- \* 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
- \* Special Funds-JPC
- \* 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
- \* T-Cap Grant
- \* National Webcheck
- \* Home Visiting
- \* Continuing Professional Training
- \* DD Accrual
- \* Indigent Interlock
- \* Marriage License
- \* Juvenile Probation Supervision
- \* Juvenile Court Technology Grant
- \* Juvenile Dependency Court
- \* Healthy Aging Grant
- \* 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
- \* 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, 2024**

- \* 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, 2024**

	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
<b>Assets:</b>									
Equity in pooled cash and investments	\$2,142,200	\$515,892	\$1,448,500	\$23,556	\$34,356	\$106,850	\$0	\$190,914	\$30,184
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	788,624	0	0
Accounts	20,362	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	121,516	0	0	0	34,818	0	0
Prepaid Items	0	13,187	0	0	0	0	0	0	0
Materials and supplies inventory	0	0	0	0	0	0	0	0	0
<b>Total assets</b>	<b>\$2,162,562</b>	<b>\$529,079</b>	<b>\$1,570,016</b>	<b>\$23,556</b>	<b>\$34,356</b>	<b>\$106,850</b>	<b>\$823,442</b>	<b>\$190,914</b>	<b>\$215,700</b>
<b>Liabilities:</b>									
Accounts payable	\$4,402	\$590	\$60,367	\$0	\$43,024	\$50,094	\$0	\$75	\$0
Contracts payable									
Accrued wages and benefits	36,554	14,183	0	0	0	0	0	9,223	0
Due to other governments	12,529	4,799	0	0	0	0	0	2,286	0
<b>Total liabilities</b>	<b>53,485</b>	<b>19,572</b>	<b>60,367</b>	<b>0</b>	<b>43,024</b>	<b>50,094</b>	<b>0</b>	<b>11,584</b>	<b>0</b>
<b>Deferred Inflows of Resources:</b>									
Property taxes not levied to finance current year operations	0	0	0	0	0	0	768,736	0	0
Unavailable revenue - delinquent taxes	0	0	0	0	0	0	54,706	0	0
Unavailable revenue - special assessments	0	0	0	0	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>823,442</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>									
Nonspendable	0	13,187	0	0	0	0	0	0	0
Restricted	2,109,077	496,320	1,509,649	23,556	0	56,756	0	179,330	215,700
Unassigned (deficit)	0	0	0	0	(8,668)	0	0	0	0
<b>Total fund balances</b>	<b>2,109,077</b>	<b>509,507</b>	<b>1,509,649</b>	<b>23,556</b>	<b>(8,668)</b>	<b>56,756</b>	<b>0</b>	<b>179,330</b>	<b>215,700</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$2,162,562</b>	<b>\$529,079</b>	<b>\$1,570,016</b>	<b>\$23,556</b>	<b>\$34,356</b>	<b>\$106,850</b>	<b>\$823,442</b>	<b>\$190,914</b>	<b>\$215,700</b>

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
\$176,571	\$996,422	\$866,255	\$293,347	\$267,335	\$4,929,641	\$12,022,023	\$1	\$4,637,801	\$16,659,825
0	0	0		0	95,726	95,726	0	0	95,726
0	0	0	0	873,001	0	1,661,625	0	0	1,661,625
0	0	0	0	0	19,931	40,293	0	0	40,293
0	0	0	0	0	416,486	416,486	0	0	416,486
0	0	0	0	0	0	185,516	0	0	185,516
0	13,760	0	0	9,866	59,957	239,917	0	0	239,917
0	0	0	0	0	15,859	29,046	0	0	29,046
0	0	0	0	0	1,739	1,739	0	0	1,739
<u>\$176,571</u>	<u>\$1,010,182</u>	<u>\$866,255</u>	<u>\$293,347</u>	<u>\$1,150,202</u>	<u>\$5,539,339</u>	<u>\$14,692,371</u>	<u>\$1</u>	<u>\$4,637,801</u>	<u>\$19,330,173</u>
\$2,759	\$0	\$0	\$779	\$11,471	\$37,094	\$210,655	\$0	\$10,259	\$220,914
					0	0	0	23,954	23,954
2,496	0	0	10,820	0	61,854	135,130	0	0	135,130
618	0	0	2,241	0	24,780	47,253	0	0	47,253
<u>5,873</u>	<u>0</u>	<u>0</u>	<u>13,840</u>	<u>11,471</u>	<u>123,728</u>	<u>393,038</u>	<u>0</u>	<u>34,213</u>	<u>427,251</u>
0	0	0	0	850,988	0	\$1,619,724	0	0	\$1,619,724
0	0	0	0	31,879	0	86,585	0	0	86,585
0	0	0	0	0	416,486	416,486	0	0	416,486
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>882,867</u>	<u>416,486</u>	<u>2,122,795</u>	<u>0</u>	<u>0</u>	<u>2,122,795</u>
0	0	0	0	0	17,598	30,785	0	0	30,785
170,698	1,010,182	866,255	279,507	255,864	4,982,999	12,155,893	1	4,603,588	16,759,482
0	0	0	0	0	(1,472)	(10,140)	0	0	(10,140)
<u>170,698</u>	<u>1,010,182</u>	<u>866,255</u>	<u>279,507</u>	<u>255,864</u>	<u>4,999,125</u>	<u>12,176,538</u>	<u>1</u>	<u>4,603,588</u>	<u>16,780,127</u>
<u>\$176,571</u>	<u>\$1,010,182</u>	<u>\$866,255</u>	<u>\$293,347</u>	<u>\$1,150,202</u>	<u>\$5,539,339</u>	<u>\$14,692,371</u>	<u>\$1</u>	<u>\$4,637,801</u>	<u>\$19,330,173</u>

**Huron County, Ohio**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2024**

	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	\$681,074	\$0	\$0
Charges for services	255,167	755,926	0	0	0	0	0	0	0
Contributions and donations	0	0	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	1,316,179	0	3,357,754	14,500	562,890	465,789	65,888	373,576	0
Investment earnings	0	0	0	0	0	0	0	0	191
Miscellaneous revenue	182,295	31,428	0	0	0	0	0	0	0
Total revenues	1,753,641	787,354	3,357,754	14,500	562,890	465,789	746,962	373,576	191
Expenditures:									
Current:									
General government-									
Legislative and executive	0	913,968	0	16,500	0	0	0	0	565
Judicial	0	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	338,842	0
Public works	0	0	0	0	571,808	0	0	0	0
Health	0	0	0	0	0	0	746,962	0	0
Human services	1,535,293	0	3,776,891	0	0	449,197	0	0	0
Capital outlay	0	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	1,535,293	913,968	3,776,891	16,500	571,808	449,197	746,962	338,842	565
Excess (deficiency) of revenues over (under) expenditures	218,348	(126,614)	(419,137)	(2,000)	(8,918)	16,592	0	34,734	(374)
Other financing sources:									
Transfers in	0	0	586,667	0	0	0	0	0	0
Total other financing sources	0	0	586,667	0	0	0	0	0	0
Net change in fund balance	218,348	(126,614)	167,530	(2,000)	(8,918)	16,592	0	34,734	(374)
Fund balance (deficit), January 1	1,890,729	636,121	1,342,119	25,556	250	40,164	0	144,596	216,074
Fund balance (deficit), December 31	<u>\$2,109,077</u>	<u>\$509,507</u>	<u>\$1,509,649</u>	<u>\$23,556</u>	<u>(\$8,668)</u>	<u>\$56,756</u>	<u>\$0</u>	<u>\$179,330</u>	<u>\$215,700</u>



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	\$910,953	\$0	\$1,592,027	\$0	\$0	\$1,592,027
0	0	0	0	0	1,022,381	2,033,474	0	0	2,033,474
0	0	0	0	0	47,886	47,886	0	0	47,886
0	0	0	0	0	141,135	141,135	0	0	141,135
0	0	0	0	0	1,147,317	1,147,317	0	0	1,147,317
125,046	179,193	0	146,386	11,872	1,469,886	8,088,959	121,703	880,462	9,091,124
0	0	0	0	0	2,288	2,479	0	301	2,780
20,475	0	0	8,229	0	339,287	581,714	0	0	581,714
145,521	179,193	0	154,615	922,825	4,170,180	13,634,991	121,703	880,763	14,637,457
0	0	0	0	0	1,263,215	2,194,248	0	0	2,194,248
0	0	0	0	0	135,540	135,540	0	0	135,540
109,170	0	0	0	447,235	2,156,227	3,051,474	0	0	3,051,474
0	200,000	0	0	0	126,286	898,094	0	0	898,094
0	0	0	252,995	0	717,068	1,717,025	0	0	1,717,025
0	0	0	0	0	247,871	6,009,252	0	0	6,009,252
0	0	0	0	0	5,497	5,497	0	1,939,221	1,944,718
0	0	0	0	473,596	0	473,596	549,379	0	1,022,975
0	0	0	0	9,946	0	9,946	3,833	0	13,779
109,170	200,000	0	252,995	930,777	4,651,704	14,494,672	553,212	1,939,221	16,987,105
36,351	(20,807)	0	(98,380)	(7,952)	(481,524)	(859,681)	(431,509)	(1,058,458)	(2,349,648)
0	0	0	0	0	84,396	671,063	431,509	997,104	2,099,676
0	0	0	0	0	84,396	671,063	431,509	997,104	2,099,676
36,351	(20,807)	0	(98,380)	(7,952)	(397,128)	(188,618)	0	(61,354)	(249,972)
134,347	1,030,989	866,255	377,887	263,816	5,396,253	12,365,156	1	4,664,942	17,030,099
<u>\$170,698</u>	<u>\$1,010,182</u>	<u>\$866,255</u>	<u>\$279,507</u>	<u>\$255,864</u>	<u>\$4,999,125</u>	<u>\$12,176,538</u>	<u>\$1</u>	<u>\$4,603,588</u>	<u>\$16,780,127</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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$200,000	\$200,000	\$256,044	\$56,044
Intergovernmental revenue	625,000	525,000	1,316,178	791,178
Miscellaneous revenue	150,000	150,000	182,363	32,363
Total revenues	975,000	875,000	1,754,585	879,585
Expenditures:				
Current:				
Personal services	1,323,000	1,398,000	1,223,679	174,321
Materials and supplies	10,000	10,000	0	10,000
Charges and services	1,234,500	1,428,765	378,187	1,050,578
Capital purchases	7,500	7,500	0	7,500
Total expenditures	2,575,000	2,844,265	1,601,866	1,242,399
Net change in fund balance	(1,600,000)	(1,969,265)	152,719	2,121,984
Fund balance, January 1	1,959,936	1,959,936	1,959,936	0
Prior year encumbrances appropriated	15,003	15,003	15,003	0
Fund balance, December 31	\$374,939	\$5,674	\$2,127,658	\$2,121,984

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$736,000	\$740,000	\$755,926	\$15,926
Miscellaneous revenue	4,000	26,000	31,428	5,428
Total revenues	740,000	766,000	787,354	21,354
Expenditures:				
Current:				
Personal services	682,000	727,500	366,730	360,770
Materials and supplies	40,000	5,000	4,745	255
Charges and services	555,000	630,406	597,855	32,551
Capital purchases	65,000	2,000	1,177	823
Total expenditures	1,342,000	1,364,906	970,507	394,399
Net change in fund balance	(602,000)	(598,906)	(183,153)	415,753
Fund balance, January 1	616,704	616,704	616,704	0
Prior year encumbrances appropriated	40,000	40,000	40,000	\$0
Fund balance, December 31	54,704	\$57,798	\$473,551	\$415,753

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$2,288,000	\$2,613,000	\$3,388,699	\$775,699
Expenditures:				
Current:				
Charges and services	3,853,000	4,451,586	4,100,527	351,059
Excess (deficiency) of revenues over (under) expenditures	(1,565,000)	(1,838,586)	(711,828)	1,126,758
Other financing sources:				
Transfers in	465,000	465,000	586,667	121,667
Net change in fund balance	(1,100,000)	(1,373,586)	(125,161)	1,248,425
Fund balance, January 1	1,198,664	1,198,664	1,198,664	0
Prior year encumbrances appropriated	175,000	175,000	175,000	0
Fund balance, December 31	\$273,664	\$78	\$1,248,503	1,248,425

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$149,000	\$14,500	\$14,500	\$0
Expenditures:				
Current:				
Charges and services	172,057	40,057	16,500	23,557
Net change in fund balance	(23,057)	(25,557)	(2,000)	23,557
Fund balance, January 1	25,557	25,557	25,557	0
Fund balance, December 31	\$2,500	\$0	\$23,557	\$23,557

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$650,808	\$529,628	\$562,890	\$33,262
Expenditures:				
Current:				
Charges and services	650,808	543,871	542,777	1,094
Net change in fund balance	0	(14,243)	20,113	34,356
Fund balance, January 1	14,243	14,243	14,243	0
Fund balance, December 31	\$14,243	\$0	\$34,356	\$34,356

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$1,289,900	\$435,789	\$465,789	\$30,000
Miscellaneous revenue	100	0	0	0
Total revenues	1,290,000	435,789	465,789	30,000
Expenditures:				
Current:				
Charges and services	1,347,800	486,865	450,017	36,848
Net change in fund balance	(57,800)	(51,076)	15,772	66,848
Fund balance, January 1	35,078	35,078	35,078	0
Prior year encumbrances appropriated	15,998	15,998	15,998	0
Fund balance, December 31	(\$6,724)	\$0	\$66,848	\$66,848

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$680,000	\$681,074	\$681,074	\$0
Intergovernmental revenue	65,000	65,888	65,888	0
Total revenues	745,000	746,962	746,962	0
Expenditures:				
Current:				
Charges and services	745,000	746,962	746,962	0
Net change in fund balance	0	0	0	0
Fund balance, January 1	2	2	2	0
Fund balance, December 31	\$2	\$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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$385,000	\$370,277	\$373,576	\$3,300
Expenditures:				
Current:				
Personal services	295,900	295,900	270,063	25,837
Charges and services	90,600	90,637	68,202	22,435
Total expenditures	386,500	386,537	338,265	48,272
Net change in fund balance	(1,500)	(16,260)	35,311	51,572
Fund balance, January 1	154,719	154,719	154,719	0
Prior year encumbrances appropriated	130	130	130	0
Fund balance, December 31	\$153,349	\$138,589	\$190,160	\$51,572

**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, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$50	\$191	\$191	\$0
Expenditures:				
Current:				
Charges and services	41,468	10,987	10,987	0
Net change in fund balance	(41,418)	(10,796)	(10,796)	0
Fund balance, January 1	234	234	234	0
Prior year encumbrances appropriated	40,746	40,746	40,746	0
Fund balance, December 31	(\$438)	\$30,184	\$30,184	\$0

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$71,440	\$71,440	125,046	\$53,606
Miscellaneous revenue	31,503	31,503	20,475	(11,028)
Total revenues	102,943	102,943	145,521	42,578
Expenditures:				
Current:				
Personal services	71,205	71,205	66,265	4,940
Charges and services	117,000	117,000	45,750	71,250
Total expenditures	188,205	188,205	112,015	76,190
Net change in fund balance	(85,262)	(85,262)	33,506	118,768
Fund balance, January 1	141,840	141,840	141,840	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, December 31	\$56,578	\$56,578	\$175,346	\$118,768

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	\$155,000	\$155,000	\$179,287	\$24,287
Expenditures:				
Current:				
Charges and services	1,159,346	1,172,136	200,000	972,136
Net change in fund balance	(1,004,346)	(1,017,136)	(20,713)	996,423
Fund balance, January 1	1,017,137	1,017,137	1,017,137	0
Fund balance, December 31	\$12,791	\$1	\$996,424	\$996,423

**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, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Expenditures:				
Current:				
Charges and services	25,000	25,000	0	25,000
Net change in fund balance	(25,000)	(25,000)	0	25,000
Fund balance, January 1	866,253	866,253	866,253	0
Fund balance, December 31	\$841,253	\$841,253	\$866,253	\$25,000

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$375,000	\$137,531	\$202,905	\$65,374
Total revenues	375,000	137,531	151,109	65,374
Expenditures:				
Current:				
Personal services	278,300	278,300	233,550	44,750
Materials and supplies	6,000	6,000	3,106	2,894
Charges and services	55,000	55,024	42,781	12,243
Total expenditures	339,300	339,324	279,437	59,887
Net change in fund balance	35,700	(201,793)	(76,532)	125,261
Fund balance, January 1	330,379	330,379	330,379	0
Prior year encumbrances appropriated	11,500	11,500	11,500	0
Fund balance, December 31	\$377,579	\$140,086	\$265,347	\$125,261

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$920,000	\$920,000	\$910,953	(\$9,047)
Intergovernmental revenue	\$0	\$0	\$11,871	\$11,871
Total revenues	920,000	920,000	922,824	2,824
Expenditures:				
Current:				
Other	1,206,000	1,118,621	928,506	190,115
Net change in fund balance	(286,000)	(198,621)	(5,682)	192,939
Fund balance, January 1	111,316	111,316	111,316	0
Prior year encumbrances appropriated	152,500	152,500	152,500	0
Fund balance, December 31	(\$22,184)	\$65,195	\$258,134	\$192,939

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines and forfeitures	\$125,000	\$125,000	\$136,219	\$11,219
Expenditures:				
Current:				
Personal services	65,300	72,200	62,451	9,749
Supplies	90,854	276,794	79,607	197,187
Charges and services	74,643	353,868	22,381	331,487
Total expenditures	230,797	702,862	164,439	538,423
Net change in fund balance	(105,797)	(577,862)	(28,220)	549,642
Fund balance, January 1	576,277	576,277	576,277	0
Prior year encumbrances appropriated	11,997	11,997	11,997	0
Fund balance, December 31	\$482,477	\$10,412	\$560,054	\$549,642



**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines and forfeitures	\$7,500	\$2,275	\$4,185	\$1,910
Expenditures:				
Current:				
Charges and services	14,300	9,290	4,038	5,252
Net change in fund balance	(6,800)	(7,015)	147	7,162
Fund balance, January 1	5,120	5,120	5,120	0
Prior year encumbrances appropriated	1,895	1,895	1,895	0
Fund balance, December 31	\$215	\$0	\$7,162	\$7,162

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines and forfeitures	\$1,368	\$1,234	\$1,234	\$0
Expenditures:				
Current:				
Charges and services	6,968	5,296	174	5,122
Net change in fund balance	(5,600)	(4,062)	1,060	5,122
Fund balance, January 1	3,926	3,926	3,926	0
Prior year encumbrances appropriated	1,778	1,778	1,778	0
Fund balance, December 31	\$104	\$1,642	\$6,764	\$5,122

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$9,000	\$9,126	\$9,408	\$282
Expenditures:				
Current:				
Charges and services	29,000	28,000	10,366	17,634
Net change in fund balance	(20,000)	(18,874)	(959)	17,916
Fund balance, January 1	16,599	16,599	16,599	0
Prior year encumbrances appropriated	4,998	4,998	4,998	0
Fund balance, December 31	\$1,597	\$2,723	\$20,639	\$17,916

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$216,000	\$178,858	\$208,889	\$30,031
Fines and forfeitures	1,500	2,000	1,653	(347)
Miscellaneous revenue	1,500	2,500	7,365	4,865
Total revenues	219,000	183,358	217,907	34,549
Expenditures:				
Current:				
Personal services	213,000	214,100	206,609	7,491
Materials and supplies	6,600	6,636	4,645	1,991
Charges and services	26,100	28,044	23,981	4,063
Capital purchases	2,500	2,500	1,597	903
Total expenditures	248,200	251,280	236,832	14,448
Net change in fund balance	(29,200)	(67,922)	(18,925)	48,997
Fund balance, January 1	74,684	74,684	74,684	0
Prior year encumbrances appropriated	3,463	3,463	3,463	0
Fund balance, December 31	\$48,947	\$10,225	\$59,222	\$48,997

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$60,000	\$60,000	\$74,900	\$14,900
Intergovernmental Revenue	0	12,485	-	(12,485)
Total revenues	60,000	72,485	74,900	14,900
Expenditures:				
Current:				
Personal services	188,500	117,221	61,026	56,195
Other	0	18,855	6,543	12,312
Capital purchases	187,030	189,980	189,980	0
Total expenditures	375,530	326,056	257,549	68,508
Net change in fund balance	(315,530)	(253,571)	(182,649)	83,408
Fund balance, January 1	140,276	140,276	140,276	0
Prior year encumbrances appropriated	200,957	200,957	200,957	0
Fund balance, December 31	\$25,703	\$87,662	\$158,584	\$83,408

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$60,783	\$37,756	\$37,756	\$0
Expenditures:				
Current:				
Personal services	71,000	69,613	64,601	5,012
Other expenses	2,000	2,000	584	1,416
Capital purchases	3,500	2,200	28	2,172
Total expenditures	76,500	73,813	65,213	8,600
Net change in fund balance	(15,717)	(36,057)	(27,457)	8,600
Fund balance, January 1	126,453	126,453	126,453	0
Fund balance, December 31	\$110,736	\$90,396	\$98,996	\$8,600

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$351,400	\$113,273	\$113,273	(\$0)
Expenditures:				
Current:				
Personal services	89,700	89,700	23,975	65,725
Materials and supplies	20,000	1,575	920	655
Charges and services	231,698	196,773	148,801	47,972
Capital purchases	10,000	10,000	3,571	6,429
Total expenditures	351,398	298,048	177,267	120,781
Net change in fund balance	2	(184,775)	(63,994)	120,781
Fund balance, January 1	184,776	184,776	184,776	0
Fund balance, December 31	\$184,778	\$1	\$120,782	\$120,781

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Investment revenue	\$485	\$231	231.00	\$0
Expenditures:				
Current:				
Materials and supplies	484	603	0	603
Net change in fund balance	1	(372)	231	603
Fund balance, January 1	604	604	604	0
Fund balance, December 31	\$605	\$232	\$835	\$603



**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$31,500	\$31,500	\$37,158	\$5,658
Total revenues	31,500	31,500	37,158	5,658
Expenditures:				
Current:				
Personal services	74,559	74,559	3,563	70,996
Supplies	6,000	6,000	267	5,733
Other expenses	5,941	9,422	5,583	3,839
Capital purchases	2,000	2,000	619	1,381
Total expenditures	88,500	91,981	10,032	81,949
Net change in fund balance	(57,000)	(60,481)	27,126	87,607
Fund balance, January 1	60,070	60,070	60,070	0
Prior year encumbrances appropriated	4,594	4,594	4,594	0
Fund balance, December 31	\$7,664	\$4,183	\$91,790	\$87,607

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$60,765	\$60,714	\$60,714	\$0
Total revenues	60,765	60,714	60,714	0
Expenditures:				
Current:				
Personal services	60,765	60,765	60,283	482
Total expenditures	60,765	60,765	60,283	482
Excess (deficiency) of revenues				
Net change in fund balance	0	(51)	431	482
Fund balance, January 1	5,138	5,138	5,138	0
Fund balance, December 31	\$5,138	\$5,087	\$5,569	\$482

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$4,368	\$4,368	4,750.00	\$382
Expenditures:				
Current:				
Personal services	31,619	25,259	9,280	15,979
Total expenditures	31,619	26,259	9,280	16,979
Net change in fund balance	(27,251)	(21,891)	(4,530)	17,361
Fund balance, January 1	21,891	21,891	21,891	0
Prior year encumbrances appropriated	5,361	5,361	5,361	0
Fund balance, December 31	\$1	\$5,361	\$22,722	\$17,361

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines	\$20,000	\$20,000	\$20,000	\$0
Expenditures:				
Current:				
Personal services	54,198	54,198	21,056	33,142
Net change in fund balance	(34,198)	(34,198)	(1,056)	33,142
Fund balance, January 1	35,393	35,393	35,393	0
Fund balance, December 31	\$1,195	\$1,195	\$34,337	\$33,142

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$12,000	\$4,819	\$4,819	\$0
Expenditures:				
Current:				
Other expenses	12,000	9,351	3,707	5,644
Total expenditures	12,000	9,351	3,707	5,644
Net change in fund balance	0	(4,532)	1,112	5,644
Fund balance, January 1	4,032	4,032	4,032	0
Prior year encumbrances appropriated	500	500	500	0
Fund balance, December 31	\$4,532	\$0	\$5,644	\$5,644

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines	\$30,000	\$30,000	\$34,437	\$4,437
Expenditures:				
Current:				
Other expenses	5,000	5,000	4,000	1,000
Total expenditures	5,000	5,000	4,000	1,000
Excess (deficiency) of revenues				
Net change in fund balance	25,000	25,000	30,437	5,437
Fund balance, January 1	130,151	130,151	130,151	0
Fund balance, December 31	\$155,151	\$155,151	\$160,588	\$5,437

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Special Funds-JPC Other Special Revenue Fund**  
**For the Year Ended December 31, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$40,800	\$37,748	\$39,018	\$1,270
Expenditures:				
Capital purchases	104,800	104,476	42,802	61,674
Net change in fund balance	(64,000)	(66,728)	(3,784)	62,944
Fund balance, January 1	65,728	65,728	65,728	0
Prior year encumbrances appropriated	1,001	1,001	1,001	0
Fund balance, December 31	\$2,729	\$1	\$62,945	\$62,944

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$25	\$25	\$25	\$0
Expenditures:				
Current:				
Charges and services	316	341	34	307
Net change in fund balance	(291)	(316)	(9)	307
Fund balance, January 1	316	316	316	0
Fund balance, December 31	\$25	\$0	\$307	\$307



**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$150,000	\$109,048	\$109,048	\$0
Expenditures:				
Current:				
Personal services	49,239	61,425	48,528	12,897
Charges and services	61,000	61,000	61,000	0
Total expenditures	110,239	122,425	109,528	12,897
Net change in fund balance	39,761	(13,377)	(480)	12,897
Fund balance, January 1	499,380	499,380	499,380	0
Fund balance, December 31	\$539,141	\$486,003	\$498,900	\$12,897

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$25,802	\$22,586	\$23,392	\$806
Expenditures:				
Current:				
Charges and services	29,600	28,213	26,456	1,757
Net change in fund balance	(3,798)	(5,627)	(3,064)	2,563
Fund balance, January 1	5,627	5,627	5,627	0
Fund balance, December 31	\$1,829	\$0	\$2,563	\$2,563

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$40,000	\$40,000	\$48,095	\$8,095
Expenditures:				
Current:				
Personal services	8,160	8,420	2,249	6,171
Charges and services	180,000	180,000	11,871	168,129
Total expenditures	188,160	188,420	14,120	174,300
Net change in fund balance	(148,160)	(148,420)	33,975	182,395
Fund balance, January 1	363,624	363,624	363,624	0
Fund balance, December 31	\$215,464	\$215,204	\$397,599	\$182,395

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$38,500	\$27,845	\$28,993	\$1,148
Total revenues	38,500	27,845	28,993	1,148
Expenditures:				
Current:				
Personal services	71,025	66,548	42,732	23,816
Charges and services	30,198	26,663	17,438	9,225
Total expenditures	101,223	93,211	60,170	33,041
Net change in fund balance	(62,723)	(65,366)	(31,177)	34,189
Fund balance, January 1	61,499	61,499	61,499	0
Prior year encumbrances appropriated	3,867	3,867	3,867	0
Fund balance, December 31	\$2,643	\$0	\$34,189	\$34,189

**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, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$480	\$282	\$282	(\$1)
Current:				
Charges and services	6,982	6,829	0	6,829
Net change in fund balance	(6,502)	(6,547)	282	6,829
Fund balance, January 1	6,547	6,547	6,547	0
Fund balance, December 31	\$45	\$0	\$6,829	\$6,829

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines	\$6,000	\$1,562	\$1,562	\$0
Expenditures:				
Charges and services	61,500	54,270	1,920	52,350
Net change in fund balance	(55,500)	(52,708)	(358)	52,350
Fund balance, January 1	52,708	52,708	52,708	0
Fund balance, December 31	(\$2,792)	\$0	\$52,350	\$52,350

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$4,500	\$3,930	\$3,930	\$0
Total revenues	4,500	3,930	3,930	0
Expenditures:				
Charges and services	8,000	59,140	59,140	0
Net change in fund balance	(3,500)	(55,210)	(55,210)	0
Fund balance, January 1	89,869	89,869	89,869	0
Fund balance, December 31	\$86,369	\$34,659	\$34,659	\$0

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	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)**  
**T-Cap Grant Other Special Revenue Fund**  
**For the Year Ended December 31, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$147,426	\$146,953	\$146,953	\$0
Expenditures:				
Current:				
Personal services	87,155	96,314	60,109	36,205
Miscellaneous	145,000	124,849	100,349	24,500
Total expenditures	232,155	221,163	160,458	60,705
Net change in fund balance	(84,729)	(74,210)	(13,505)	60,705
Fund balance, January 1	73,863	73,863	73,863	0
Prior year encumbrances appropriated	347	347	347	0
Fund balance, December 31	(\$10,519)	\$0	\$60,705	\$60,705

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$54,000	\$43,440	\$44,490	\$1,050
Expenditures:				
Current:				
Personal services	71,579	61,802	0	61,802
Charges and services	54,953	57,773	38,379	19,394
Materials and supplies	3,000	3,059	439	2,620
Capital purchases	10,000	10,000	0	10,000
Total expenditures	139,532	132,634	38,818	93,816
Net change in fund balance	(85,532)	(89,194)	5,672	94,866
Fund balance, January 1	79,461	79,461	79,461	0
Prior year encumbrances appropriated	9,735	9,735	9,735	0
Fund balance, December 31	\$3,664	\$2	\$94,868	\$94,866

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$175,000	\$175,000	\$204,806	\$29,806
Miscellaneous revenue	0	0	3,972	3,972
Total revenues	175,000	175,000	208,778	33,778
Expenditures:				
Current:				
Personal services	234,000	234,000	220,672	13,328
Materials and supplies	5,000	5,000	3,498	1,502
Miscellaneous	61,000	64,944	63,684	1,260
Total expenditures	300,000	303,944	287,854	16,090
Excess (deficiency) of revenues over (under) expenditures	(125,000)	(128,944)	(79,076)	49,868
Other financing sources:				
Transfers in	200,000	34,745	7,667	(27,078)
Total other financing sources	200,000	34,745	7,667	(27,078)
Net change in fund balance	75,000	(94,199)	(71,409)	49,868
Fund balance, January 1	435,630	435,630	435,630	0
Prior year encumbrances appropriated	13,999	13,999	13,999	0
Fund balance, December 31	\$524,629	\$355,430	\$378,220	\$49,868

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$23,000	13,174	13,174	\$0
Total revenues	23,000	13,174	13,174	0
Expenditures:				
Current:				
Personal services	23,000	14,418	12,061	2,357
Charges and services	2,250	1,276	0	1,276
Total expenditures	25,250	15,694	12,061	3,633
Excess (deficiency) of revenues				
Net change in fund balance	(2,250)	(2,520)	1,113	3,633
Fund balance, January 1	1,276	1,276	1,276	0
Prior year encumbrances appropriated	1,244	1,244	1,244	0
Fund balance, December 31	\$270	\$0	\$3,633	\$3,633

**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, 2024**

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

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for Services	\$601	\$204	\$204	\$0
Expenditures:				
Current:				
Personnel	3,200	2,816	0	2,816
Net change in fund balance	(2,599)	(2,612)	204	2,816
Fund balance, January 1	2,612	2,612	2,612	0
Fund balance, December 31	\$13	(\$0)	\$2,816	\$2,816

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$10,000	\$11,222	\$11,511	\$289
Expenditures:				
Current:				
Charges and services	10,000	12,000	11,435	565
Net change in fund balance	0	(778)	76	854
Fund balance, January 1	6,317	6,317	6,317	0
Fund balance, December 31	\$6,317	\$5,539	\$6,393	\$854

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$6,000	\$4,219	\$4,359	\$140
Expenditures:				
Current:				
Charges and services	42,000	34,000	1,500	32,500
Net change in fund balance	(36,000)	(29,781)	2,859	32,640
Fund balance, January 1	29,781	29,781	29,781	0
Fund balance, December 31	(\$6,219)	\$0	\$32,640	\$32,640



**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, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$100,000	\$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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$30,000	\$30,000	\$30,000	\$0
Expenditures:				
Current:				
Personal services	47,775	50,250	46,933	3,317
Total expenditures	47,775	50,250	46,933	3,317
Excess of revenues over (under) expenditures	(17,775)	(20,250)	(16,933)	3,317
Other financing sources:				
Transfers in	17,775	0	0	0
Net change in fund balance	0	(20,250)	(16,933)	3,317
Fund balance, January 1	54,412	54,412	54,412	0
Fund balance, December 31	\$54,412	\$34,162	\$37,479	\$3,317

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$240,034	\$3,469	(\$236,565)
Expenditures:				
Current:				
Charges and services	0	240,034	240,034	0
Total expenditures	0	240,034	240,034	0
Net change in fund balance	0	0	(236,565)	(236,565)
Fund balance, January 1	236,565	236,565	236,565	0
Fund balance, December 31	\$236,565	\$236,565	\$0	(\$236,565)

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$225,000	\$225,000	\$225,000	\$0
Expenditures:				
Current:				
Personal services	304,991	281,119	270,308	10,811
Other expenses	21,000	21,000	0	21,000
Total expenditures	325,991	302,119	270,308	31,811
Net change in fund balance	(100,991)	(77,119)	(45,308)	31,811
Fund balance, January 1	77,119	77,119	77,119	0
Fund balance, December 31	(\$23,872)	(\$0)	\$31,811	\$31,811

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$100,000	\$300,000	\$629,671	\$329,671
Expenditures:				
Current:				
Other expenses	0	0	0	0
Net change in fund balance	100,000	300,000	629,671	329,671
Fund balance, January 1	1,076,894	1,076,894	1,076,894	0
Fund balance, December 31	\$1,176,894	\$1,376,894	\$1,706,565	\$329,671

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$59,907	\$59,907	\$0
Expenditures:				
Current:				
Personal services	0	3,216	3,216	0
Other expenses	0	56,691	56,691	0
Total expenditures	0	59,907	59,907	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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Special assessments	\$144,812	\$141,135	\$141,135	\$0
Total revenues	144,812	141,135	141,135	0
Expenditures:				
Current:				
Personal services	96,815	100,410	84,901	15,509
Materials and supplies	10,000	10,000	1,730	8,270
Charges and services	112,994	111,642	38,286	73,356
Total expenditures	219,809	222,052	124,917	97,135
Net change in fund balance	(74,997)	(80,917)	16,218	97,135
Fund balance, January 1	80,917	80,917	80,917	0
Fund balance, December 31	\$5,920	\$0	\$97,135	\$97,135

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$41,423	\$44,474	\$46,708	\$2,234
Total revenues	41,423	44,474	46,708	2,234
Expenditures:				
Current:				
Personal services	81,840	81,840	78,236	3,604
Total expenditures	81,840	81,840	78,236	3,604
Excess (deficiency) of revenues over (under) expenditures	(40,417)	(37,366)	(31,528)	5,838
Other financing sources:				
Transfers in	42,812	2,234	0	2,234
Net change in fund balance	2,395	(35,132)	(31,528)	5,838
Fund balance, January 1	77,062	77,062	77,062	0
Fund balance, December 31	\$79,457	\$41,930	\$45,534	\$5,838



**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Other	89,476	89,476	34,501	54,975
Total expenditures	89,476	89,476	34,501	54,975
Net change in fund balance	(89,476)	(89,476)	(34,501)	54,975
Fund balance, January 1	60,476	60,476	60,476	0
Prior year encumbrances appropriated	29,001	29,001	29,001	0
Fund balance, December 31	\$1	\$1	\$54,976	\$54,975

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$60,000	\$60,000	\$60,000	\$0
Expenditures:				
Current:				
Personal services	72,600	72,600	52,253	20,347
Net change in fund balance	(12,600)	(12,600)	7,747	20,347
Fund balance, January 1	25,297	25,297	25,297	0
Fund balance, December 31	\$12,697	\$12,697	\$33,044	\$20,347

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$140,000	\$297,471	\$157,471
Expenditures:				
Current:				
Personal services	174,374	314,374	150,000	164,374
Net change in fund balance	(174,374)	(174,374)	147,471	321,845
Fund balance, January 1	174,374	174,374	174,374	0
Fund balance, December 31	\$0	\$0	\$321,845	\$321,845

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$5,800	\$5,800	\$5,800	\$0
Expenditures:				
Current:				
Materials and supplies	1,550	3,202	3,192	10
Charges and services	3,000	1,348	1,348	0
Miscellaneous	2,651	1,250	1,250	0
Total expenditures	7,201	5,800	5,790	10
Net change in fund balance	(1,401)	0	10	10
Fund balance, January 1	1,497	1,497	1,497	0
Fund balance, December 31	\$96	\$1,497	\$1,507	\$10

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$500	\$0	\$0	\$0
Expenditures:				
Current:				
Charges and services	4,000	4,000	125	3,875
Net change in fund balance	(3,500)	(4,000)	(125)	3,875
Fund balance, January 1	11,307	11,307	11,307	0
Fund balance, December 31	\$7,807	\$7,307	\$11,182	\$3,875

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$71,757	\$62,846	\$57,470	(\$5,376)
Miscellaneous revenue	0	0	14,351	14,351
Total revenues	71,757	62,846	71,821	8,975
Expenditures:				
Current:				
Personal services	144,355	147,257	136,881	10,376
Capital purchases	2,600	0	0	0
Total expenditures	146,955	147,257	136,881	10,376
Excess (deficiency) of revenues over (under) expenditures	(75,198)	(84,411)	(65,060)	19,351
Other financing sources:				
Transfers in	69,395	70,045	70,045	650
Total other financing sources	69,395	70,045	70,045	650
Net change in fund balance	(5,803)	(14,366)	4,985	20,001
Fund balance, January 1	49,794	49,794	49,794	0
Fund balance, December 31	\$43,991	\$35,428	\$54,779	\$20,001

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$165,480	\$165,480	\$179,487	\$14,007
Charges for services	0	0	575	575
Total revenues	165,480	165,480	180,062	14,582
Expenditures:				
Current:				
Personal services	83,700	87,318	86,209	1,109
Other	55,000	51,382	22,648	28,734
Capital purchases	25,000	25,000	1,306	23,694
Total expenditures	163,700	163,700	110,163	53,537
Net change in fund balance	1,780	1,780	69,899	68,119
Fund balance, January 1	48,514	48,514	48,514	0
Prior year encumbrances appropriated	546	546	546	0
Fund balance, December 31	\$50,840	\$50,840	\$118,959	\$68,119



**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$200,000	\$188,423	\$189,780	\$1,357
Total revenues	200,000	188,423	189,780	1,357
Expenditures:				
Current:				
Other	207,392	193,596	193,596	0
Total expenditures	207,392	193,596	193,596	0
Net change in fund balance	(7,392)	(5,173)	(3,816)	1,357
Fund balance, January 1	3,694	3,694	3,694	0
Prior year encumbrances appropriated	1,479	1,479	1,479	0
Fund balance, December 31	(\$2,219)	\$0	\$1,357	\$1,357

**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, 2024**

	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 expenses	0	1,858	1,858	0
Total expenditures	0	1,858	1,858	0
Net change in fund balance	0	(1,858)	(1,858)	0
Fund balance, January 1	(5)	(5)	(5)	0
Prior year encumbrances appropriated	1,863	1,863	1,863	0
Fund balance, December 31	\$1,858	\$0	\$0	\$0

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$17,000	\$16,965	\$16,965	\$0
Expenditures:				
Current:				
Charges and services	15,000	15,000	13,648	1,352
Net change in fund balance	2,000	1,965	3,317	1,352
Fund balance, January 1	17,280	17,280	17,280	0
Fund balance, December 31	\$19,280	\$19,245	\$20,597	\$1,352

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$5,563	\$5,563
Investment revenue	50	50	319	269
Total revenues	50	50	5,882	5,832
Expenditures:				
Current:				
Charges and services	52,228	52,228	2,339	49,889
Net change in fund balance	(52,178)	(52,178)	3,543	55,721
Fund balance, January 1	52,178	52,178	52,178	0
Fund balance, December 31	\$0	\$0	\$55,721	\$55,721

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental revenue	\$16,503	\$16,503	\$18,530	\$2,027
Expenditures:				
Current:				
Materials and supplies	10,000	10,000	9,760	240
Capital purchases	95,000	95,000	27,511	67,489
Total expenditures	105,000	105,000	37,271	67,729
Net change in fund balance	(88,497)	(88,497)	(18,741)	69,756
Fund balance, January 1	105,157	105,157	105,157	0
Fund balance, December 31	\$16,660	\$16,660	\$86,416	\$69,756

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Investment revenue	\$0	\$0	\$1,738	\$1,738
Total revenues	0	0	1,738	1,738
Expenditures:				
Current:				
Other	0	0	0	0
Total expenditures	0	0	0	0
Net change in fund balance	0	0	1,738	1,738
Fund balance, January 1	290,357	290,357	290,357	0
Fund balance, December 31	\$290,357	\$290,357	\$292,095	\$1,738

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Miscellaneous revenue	\$5,000	\$5,000	\$14,841	\$9,841
Expenditures:				
Current:				
Other	20,000	20,000	7,005	12,995
Net change in fund balance	(15,000)	(15,000)	7,836	22,836
Fund balance, January 1	116,375	116,375	116,375	0
Fund balance, December 31	\$101,375	\$101,375	\$124,211	\$22,836



**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$5,305	\$27,035	\$21,730
Expenditures:				
Current:				
Other	45,000	64,938	33,097	31,841
Net change in fund balance	(35,000)	(59,633)	(6,062)	53,571
Fund balance, January 1	59,633	59,633	59,633	0
Fund balance, December 31	\$24,633	\$0	\$53,571	\$53,571

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Miscellaneous revenue	\$225,000	\$182,665	\$186,443	\$3,778
Expenditures:				
Current:				
Personal services	58,725	58,225	29,732	28,493
Other	332,819	295,695	172,348	123,347
Total expenditures	391,544	353,920	202,080	151,840
Net change in fund balance	(166,544)	(171,255)	(15,637)	155,618
Fund balance, January 1	109,507	109,507	109,507	0
Prior year encumbrances appropriated	84,457	84,457	84,457	0
Fund balance, December 31	\$27,420	\$22,709	\$178,327	\$155,618

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Miscellaneous revenue	\$8,000	\$5,000	\$5,000	\$0
Expenditures:				
Current:				
Other	42,174	40,489	16,217	24,272
Total expenditures	42,174	40,489	16,217	24,272
Net change in fund balance	(34,174)	(35,489)	(11,217)	24,272
Fund balance, January 1	21,627	21,627	21,627	0
Prior year encumbrances appropriated	13,862	13,862	13,862	0
Fund balance, December 31	\$1,315	\$0	\$24,272	\$24,272

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$156,559	\$126,179	\$138,145	\$11,966
Expenditures:				
Current:				
Other	10,856	11,052	4,011	7,041
Capital purchases	218,903	175,651	136,487	39,164
Total expenditures	229,759	186,703	140,498	46,205
Net change in fund balance	(73,200)	(60,524)	(2,353)	58,171
Fund balance, January 1	57,500	57,500	57,500	0
Prior year encumbrances appropriated	3,025	3,025	3,025	0
Fund balance, December 31	(\$12,675)	\$1	\$58,172	\$58,171

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$49,000	\$43,288	\$44,079	\$791
Expenditures:				
Capital purchases	49,000	51,008	32,773	18,235
Net change in fund balance	0	(7,720)	11,306	19,026
Fund balance, January 1	89,914	89,914	89,914	0
Prior year encumbrances appropriated	2,500	2,500	2,500	0
Fund balance, December 31	\$92,414	\$84,694	\$103,720	\$19,026

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$390,000	\$390,000	\$502,664	\$112,664
Total revenues	390,000	390,000	502,664	112,664
Expenditures:				
Current:				
Personal services	352,575	352,700	244,665	108,035
Materials and supplies	6,000	6,000	5,015	985
Charges and services	309,000	309,199	55,105	254,094
Capital purchases	24,000	24,000	8,175	15,825
Total expenditures	691,575	691,899	312,960	378,939
Excess (deficiency) of revenues over (under) expenditures	(301,575)	(301,899)	189,704	491,603
Other financing uses				
Transfers out	(25,000)	(25,000)	0	25,000
Net change in fund balance	(326,575)	(326,899)	189,704	516,603
Fund balance, January 1	1,395,747	1,395,747	1,395,747	0
Prior year encumbrances appropriated	224	224	224	0
Fund balance, December 31	\$1,069,396	\$1,069,072	\$1,585,675	\$516,603

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	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	200,000	200,000	0
Net change in fund balance	0	200,000	200,000	0
Fund balance, January 1	335,000	335,000	335,000	0
Fund balance, December 31	\$335,000	\$535,000	\$535,000	\$0

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Miscellaneous revenue	\$126,481	\$20,322	\$20,322	\$0
Expenditures:				
Current:				
Other	60,000	461,988	283,044	178,944
Net change in fund balance	66,481	(441,666)	(262,722)	178,944
Fund balance, January 1	472,478	472,478	472,478	0
Fund balance, December 31	\$538,959	\$30,812	\$209,756	\$178,944



**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	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	\$1,002,063	\$1,002,063	\$1,002,063	\$0

**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, 2024**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$123,916	\$121,704	\$121,704	\$0
Total revenue	123,916	121,704	121,704	0
Expenditures:				
Debt service:				
Principal retirement	552,010	549,379	549,379	0
Interest	3,833	3,833	3,833	0
Total expenditures	555,843	553,212	553,212	0
Deficiency of revenues under expenditures	(431,927)	(431,508)	(431,508)	0
Other financing sources				
Transfers in	431,927	431,508	431,508	0
Total other financing sources	431,927	431,508	431,508	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, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Other revenue	\$60,000	\$0	\$0	\$0
Total revenue	60,000	0	0	0
Expenditures:				
Capital purchases	1,100,000	1,100,000	927,083	172,917
Total expenditures	1,100,000	1,100,000	927,083	172,917
Net change in fund balance	(1,040,000)	(1,100,000)	(927,083)	172,917
Fund balance, January 1	1,528,335	1,528,335	1,528,335	0
Fund balance, December 31	\$488,335	\$428,335	\$601,252	\$172,917

**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, 2024**

	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	1,726,411	2,140,600	613,934	1,526,667
Total expenditures	1,726,411	2,140,600	613,934	1,526,667
Deficiency of revenues under expenditures	(1,726,411)	(2,140,600)	(613,934)	1,526,667
Other financing sources:				
Transfers in	0	600,000	600,000	0
Total other financing sources	0	600,000	600,000	0
Net change in fund balance	(1,726,411)	(1,540,600)	(13,934)	1,526,667
Fund balance, January 1	1,480,116	1,480,116	1,480,116	0
Prior year encumbrances appropriated	190,159	190,159	190,159	0
Fund balance, December 31	(\$56,136)	\$129,675	\$1,656,341	\$1,526,667

**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, 2024**

	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	1,445,235	1,842,339	115,845	1,726,494
Total expenditures	1,445,235	1,842,339	115,845	1,726,494
Excess (deficiency) of revenues over (under) expenditures	(1,445,235)	(1,842,339)	(115,845)	1,726,494
Other financing sources:				
Transfers in	0	397,104	397,104	0
Total other financing sources	0	397,104	397,104	0
Net change in fund balance	(1,445,235)	(1,445,235)	281,259	1,726,494
Fund balance, January 1	1,445,235	1,445,235	1,445,235	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, December 31	\$0	\$0	\$1,726,494	\$1,726,494

**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, 2024**

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenue:				
Interest	\$0	\$50	\$301	\$251
Total revenue	0	50	301	251
Expenditures:				
Capital purchases	50,904	50,954	2,489	48,465
Total expenditures	50,904	50,954	2,489	48,465
Net change in fund balance	(50,904)	(50,904)	(2,188)	48,716
Fund balance, January 1	50,904	50,904	50,904	0
Fund balance, December 31	\$0	\$0	\$48,716	\$48,716

**Huron County, Ohio  
Landfill Enterprise Fund  
December 31, 2024**

**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, 2024**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$3,386,000	\$3,377,726	\$3,465,395	\$87,669
Miscellaneous revenue	60,000	60,000	12,829	(47,171)
Total operating revenues	3,446,000	3,437,726	3,478,227	40,501
Operating expenses:				
Personal services	696,000	833,065	730,239	102,826
Materials and supplies	8,000	12,000	7,141	4,859
Contractual services	2,014,100	2,368,933	2,186,537	182,396
Other operating expenses	651,900	899,387	686,724	212,663
Total operating expenses	3,370,000	4,113,385	3,610,641	502,744
Operating income (loss)	76,000	(675,659)	(132,414)	543,245
Non-operating expenses				
Principal retirement	19,230	17,549	17,549	0
Interest and fiscal charges	10,770	9,581	9,581	0
Total non-operating expenses	30,000	27,130	27,130	0
Income (Loss) before operating transfers	46,000	(702,789)	(159,544)	543,245
Transfers in	30,000	27,130	27,130	0
Transfers out	(76,000)	(30,000)	(27,130)	2,870
Change in net position	0	(705,659)	(159,544)	546,115
Net position, January 1	752,394	752,394	752,394	0
Prior year encumbrances appropriated	1,232	1,232	1,232	0
Net position, December 31	\$753,626	\$47,967	\$594,082	\$546,115



**Huron County, Ohio  
Internal Service Fund  
December 31, 2024**

**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, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Operating revenues:				
Charges for services	\$0	\$0	\$0	\$0
Total operating revenues	0	0	0	0
Operating expenses:				
Other operating expenses	1,397,006	1,703,115	303,429	1,399,686
Total operating expenses	1,397,006	1,703,115	303,429	1,399,686
Change in net position	(1,397,006)	(1,703,115)	(303,429)	1,399,686
Net position, January 1	1,703,159	1,703,159	1,703,159	0
Net position, December 31	\$306,153	\$44	\$1,399,730	\$1,399,686

**Huron County, Ohio  
Fiduciary Funds  
December 31, 2024**

**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.

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**Huron County, Ohio**  
**Combining Statement of Fiduciary Net Position**  
**Custodial Funds**  
**December 31, 2024**

	Soil and Water	Tax Collections	Township
<b>Assets:</b>			
Current assets:			
Equity in pooled cash and investments	\$203,451	\$1,586,292	\$0
Segregated cash accounts	0	0	0
Taxes receivable	0	61,593,584	0
Due from other governments	0	0	1,490,125
	<u>203,451</u>	<u>63,179,876</u>	<u>1,490,125</u>
<i>Total assets</i>			
	<u>203,451</u>	<u>63,179,876</u>	<u>1,490,125</u>
<b>Liabilities:</b>			
Due to other governments	0	1,586,292	1,490,125
	<u>0</u>	<u>1,586,292</u>	<u>1,490,125</u>
<b>Deferred Inflows of Resources:</b>			
Property taxes	0	59,994,582	0
	<u>0</u>	<u>59,994,582</u>	<u>0</u>
<b>Net Position:</b>			
Restricted for Individuals, Organizations and Other Governments	\$203,451	\$1,599,002	\$0
	<u><u>\$203,451</u></u>	<u><u>\$1,599,002</u></u>	<u><u>\$0</u></u>

Motor Vehicle License Tax	Local Government Tax	Libraries	Board of Health	County Courts	Other Custodial	Total
\$0	\$845,311	\$0	\$2,089,084	\$0	\$953,917	\$5,678,055
0	0	0	0	1,058,055	45,649	1,103,704
0	0	0	902,969	0	0	62,496,553
157,078	1,002,457	1,126,033	0	0	0	3,775,693
157,078	1,847,768	1,126,033	2,992,053	1,058,055	999,566	73,054,005
157,078	1,847,768	1,126,033	0	0	53,948	6,261,244
0	0	0	879,600	0	0	60,874,182
\$0	\$0	\$0	\$2,112,453	\$1,058,055	\$945,618	\$5,918,579

**Huron County, Ohio**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Year Ended December 31, 2024**

	Soil and Water	Tax Collections	Township
<b>Additions:</b>			
Intergovernmental	\$0	\$0	\$2,753,434
Amounts received as fiscal agent	351,320	0	0
Licenses and permits and fees for other governments	0	0	0
Fines and forfeitures for other governments	0	0	0
Amounts held for employees	0	0	0
Property tax collections for other governments	0	45,753,355	0
<i>Total additions</i>	351,320	45,753,355	2,753,434
<b>Deductions:</b>			
Distributions as fiscal agent	411,534	0	0
Distributions of state funds to other governments	0	0	2,753,434
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	48,111,715	0
<i>Total deductions</i>	411,534	48,111,715	2,753,434
Change in fiduciary net position	(60,214)	(2,358,360)	0
Net position , January 1	263,665	3,957,362	0
Net position (deficit), December 31	\$203,451	\$1,599,002	\$0

Motor Vehicle License Tax	Local Government Tax	Libraries	Board of Health	County Courts	Other Custodial	Total
\$265,190	\$1,979,105	\$2,239,329	\$0	\$0	\$0	\$7,237,058
0	0	0	3,830,923	0	1,009,952	5,192,195
0	0	0	0	0	147,264	147,264
0	0	0	0	20,159,311	297,120	20,456,431
0	0	0	0	0	21,120	21,120
0	0	0	0	0	0	45,753,355
265,190	1,979,105	2,239,329	3,830,923	20,159,311	1,475,456	78,807,423
0	0	0	3,816,354	0	843,414	5,071,302
265,190	1,979,105	2,239,329	0	0	0	7,237,058
0	0	0	0	0	144,329	144,329
0	0	0	0	19,980,216	296,171	20,276,387
0	0	0	0	0	23,160	23,160
0	0	0	0	0	0	48,111,715
265,190	1,979,105	2,239,329	3,816,354	19,980,216	1,307,074	80,863,951
0	0	0	14,569	179,095	168,382	(2,056,528)
0	0	0	2,097,884	878,960	777,236	7,975,107
\$0	\$0	\$0	\$2,112,453	\$1,058,055	\$945,618	\$5,918,579



The background of the slide is a blurred image of a financial candlestick chart. It features a grid of horizontal and vertical lines, with several colored lines (blue, green, and yellow) representing different data series or moving averages. The chart is set against a dark background with a blue and green color scheme.

# **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:

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	193-199
<b>Revenue Capacity</b>	
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.	200-207
<b>Debt Capacity</b>	
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.	208-214
<b>Operating Information</b>	
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.	215-220
<b>Economic and Demographic Information</b>	
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.	221-223

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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Governmental Activities:</b>										
Net investment in capital assets	\$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	\$59,634,361
Restricted for:										
Board of developmental disabilities	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	9,602,407
Child support	75,802	430,072	473,371	501,907	798,711	1,047,358	1,305,061	1,590,684	1,845,582	1,971,736
Real estate	968,150	841,270	720,090	499,797	731,529	766,304	920,356	811,363	612,439	442,151
EMA	163,817	230,663	217,638	168,982	214,797	208,858	117,552	141,171	134,347	170,698
Mun्य Road	711,661	657,538	565,886	547,639	721,356	760,722	948,681	805,091	1,030,989	1,010,182
911 equipment	210,056	225,064	248,133	164,112	144,889	0	0	0	846,492	287,743
DD residential	1,342,814	888,595	164,622	124,554	153,652	322,488	825,876	809,926	866,255	866,255
Job and family services	334,063	163,903	624,275	511,448	472,889	498,838	293,521	432,065	406,003	0
Motor vehicle and gas tax	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	5,113,145
Mental health	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	3,238,300
Children's services	599,295	286,457	643,857	895,991	1,272,625	1,584,761	2,123,642	1,595,765	1,342,119	1,509,649
Felony delinquent care and custody	138,810	165,383	105,011	0	0	0	0	112,445	133,471	113,885
Huron County revolving loan	335,169	262,388	261,664	261,527	261,715	261,158	261,146	261,207	0	0
Law Library	383,877	429,559	528,833	585,791	693,473	678,554	671,517	587,522	593,332	592,785
Special Projects CP	67,153	120,066	195,721	254,548	292,829	337,816	382,260	437,008	478,418	450,659
EPA Hazmat	115,580	117,326	117,092	125,127	117,788	126,430	135,785	0	426,184	325,914
Mediation	72,801	78,887	0	0	0	0	0	0	0	0
DRETAC	(a)	(a)	221,068	234,294	231,598	281,570	304,815	318,469	297,359	118,232
Help America Vote	(a)	(a)	(a)	173,432	203,302	0	0	0	0	0
Help Me Grow	322,027	380,408	234,730	245,449	262,669	186,287	166,347	262,605	363,343	226,422
Ditch Maintenance	280,448	280,767	279,261	348,523	500,794	537,257	554,600	530,055	444,145	496,343
Local Fiscal Recovery	0	0	0	0	0	0	5,658,744	5,293,889	2,557,703	1,898,418
Victims Assistance	99,338	99,848	98,255	0	0	0	0	0	0	0
Comprehensive Housing	(a)	(a)	(a)	129,764	0	0	0	0	0	0
DD Trust	87,326	89,033	0	0	0	0	0	0	0	0
Early Intervention	(a)	(a)	(a)	(a)	339,633	321,628	144,904	289,979	290,358	292,096
Clerk of Courts Computer	142,606	172,832	240,700	270,389	289,648	293,308	324,653	326,293	367,806	401,197
Other purposes	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	2,779,258
Debt service	22,489	22,489	28,078	22,490	22,489	22,668	0	0	0	0
Capital projects	183,697	200,608	862,355	1,284,956	874,763	972,277	1,752,210	3,435,227	4,664,942	4,603,588
Unrestricted (deficit)	(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)	(2,016,466)
Total Governmental Activities Net Position	\$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	\$94,128,958
<b>Business-type Activities:</b>										
Net investment in capital assets	\$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	\$1,358,614
Unrestricted (deficit)	(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)	26,095
Total Business-type Activities Net Position	(\$863,506)	(\$532,573)	(\$527,840)	(\$964,763)	(\$1,019,018)	(\$1,016,200)	(\$480,124)	(\$252,410)	\$730,297	\$1,384,709
<b>Primary Government:</b>										
Net investment in capital assets	\$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	\$60,992,975
Restricted	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	36,511,063
Unrestricted (deficit)	(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)	(1,990,371)
Total Primary Government Net Position	\$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	\$95,513,667

(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)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Expenses</b>										
Governmental Activities:										
General Government:										
Legislative and Executive	\$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	\$10,634,626
Judicial	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	3,347,678
Public Safety	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	12,055,003
Public Works	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	7,877,482
Health	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	12,868,509
Human Services	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	13,209,944
Conservation and Recreation	325,200	369,200	360,400	597,400	241,157	419,875	494,164	630,469	581,278	606,838
Interest and Fiscal Charges	317,138	268,001	218,555	236,868	240,721	186,159	152,257	128,904	116,049	12,312
Bond Issuance Costs	0	0	0	37,500	0	0	0	0	0	0
<i>Total Governmental Activities Expenses</i>	<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>	<u>60,612,392</u>
Business-type Activities:										
Landfill	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	2,789,740
<i>Total Business-type Activities Expenses</i>	<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>	<u>2,789,740</u>
<i>Total Primary Government Expenses</i>	<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>	<u>63,402,132</u>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	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	1,931,965
Judicial	442,046	417,984	438,082	412,241	433,821	470,693	516,995	426,008	410,236	426,624
Public Safety	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	2,075,873
Public Works	219,465	175,358	272,379	301,850	414,787	321,163	308,059	284,274	273,682	248,922
Health	873,874	734,959	537,573	645,299	623,918	528,826	448,299	740,707	769,014	464,143
Human Services	1,101,272	877,101	755,755	790,091	813,959	776,246	1,645,173	1,618,224	652,958	761,437
Conservation and Recreation	44,420	45,133	43,899	63,108	22,903	53,286	65,802	68,216	57,020	57,219
Operating Grants and Contributions										
General Government:										
Legislative and Executive	128,465	96,034	145,428	176,190	433,968	4,253,069	6,106,360	1,206,580	696,644	847,610
Judicial	360,664	346,813	666,168	370,115	1,467,067	887,467	1,579,531	1,434,069	1,223,080	1,931,526
Public Safety	609,579	718,530	635,096	662,778	693,388	705,569	809,161	856,202	795,619	291,823
Public Works	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	6,377,510
Health	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	5,168,944
Human Services	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	10,911,835
Interest Expense	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions										
General Government:										
Legislative and Executive	0	0	0	0	0	0	0	0	0	656,430
Public Safety	0	0	0	0	0	0	0	0	0	46,753
Public Works	326,489	887,978	1,333,172	680,123	1,133,067	3,421,265	1,195,449	1,195,449	4,042,239	1,929,752
Health	61,271	0	281,856	271,251	60,000	34,994	418,738	137,216	0	4,138,683
Human Services	0	0	0	0	0	0	0	0	0	82,575
<i>Total Governmental Activities Program Revenues</i>	<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>	<u>38,349,624</u>

(continued)

(1) Fiscal year 2012 was the first year the County implemented GASB 63 which changed the terminology "net assets" to "net position".

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Business-type Activities:</b>										
<i>Landfill</i>										
Charges for Services	\$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	\$3,480,816
Operating Grants and Contributions	0	0	0	14,000	0	0	0	0	0	0
<i>Total Business-Type Activities Program Revenues</i>	<u>2,271,324</u>	<u>2,370,190</u>	<u>2,573,439</u>	<u>2,516,740</u>	<u>2,693,441</u>	<u>2,709,420</u>	<u>2,973,707</u>	<u>3,167,995</u>	<u>3,459,463</u>	<u>3,480,816</u>
<i>Total Primary Government Program Revenues</i>	<u>2,271,324</u>	<u>2,370,190</u>	<u>2,573,439</u>	<u>2,516,740</u>	<u>2,693,441</u>	<u>2,709,420</u>	<u>2,973,707</u>	<u>3,167,995</u>	<u>3,459,463</u>	<u>3,480,816</u>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(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)	(22,262,768)
Business-type Activities	358,348	316,043	(7,201)	(200,850)	(67,241)	(10,191)	240,419	167,714	791,471	691,076
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$16,016,951)</u>	<u>(\$19,295,949)</u>	<u>(\$16,341,596)</u>	<u>(\$21,755,164)</u>	<u>(\$20,495,530)</u>	<u>(\$17,158,753)</u>	<u>\$396,677</u>	<u>(\$16,062,280)</u>	<u>(\$19,312,378)</u>	<u>(\$21,571,692)</u>
<b>General Revenues and Other Changes in Net Position</b>										
<b>Governmental Activities:</b>										
Property Taxes Levied for:										
General Purposes	\$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	\$2,859,485
Board of Developmental Disabilities	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	4,621,322
Mental Health	140,477	518,464	519,113	514,117	521,274	539,211	554,795	564,609	576,948	547,584
Senior Services	508,636	474,175	495,641	489,278	492,977	577,612	640,952	671,427	676,944	700,962
911 Countywide	0	0	0	0	33,091	872,488	903,597	915,884	913,974	875,332
Sales Taxes Levied for General Purposes	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	13,149,758
Grants and Entitlements not										
Restricted to Specific Programs	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	2,301,859
Investment Earnings	93,677	223,828	174,012	465,612	819,312	677,652	129,724	730,676	1,339,405	2,761,659
Decrease in Fair Value of Investments	0	0	0	0	0	0	(249,035)	(738,695)	1,268,061	0
Miscellaneous	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	1,504,956
Transfers from Component Unit/To Business Type	0	0	0	0	0	248,119	(220,000)	(60,000)	(179,084)	0
<i>Total Governmental Activities</i>	<u>19,254,707</u>	<u>19,837,802</u>	<u>21,037,297</u>	<u>20,542,132</u>	<u>21,576,569</u>	<u>24,793,513</u>	<u>24,835,941</u>	<u>26,386,266</u>	<u>29,321,887</u>	<u>29,322,917</u>
<b>Business-type Activities:</b>										
Miscellaneous	63,522	14,890	11,934	41,866	12,985	13,008	75,656	0	12,152	12,829
Investment Earnings	0	0	0	0	1	1	1	0	0	3
Transfers from Governmental Activities	0	0	0	0	0	0	220,000	60,000	179,084	0
<i>Total Business-type Activities</i>	<u>63,522</u>	<u>14,890</u>	<u>11,934</u>	<u>41,866</u>	<u>12,986</u>	<u>13,009</u>	<u>295,657</u>	<u>60,000</u>	<u>191,236</u>	<u>12,832</u>
<i>Total Primary Government</i>	<u>19,318,229</u>	<u>19,852,692</u>	<u>21,049,231</u>	<u>20,583,998</u>	<u>21,589,555</u>	<u>24,806,522</u>	<u>25,131,598</u>	<u>26,446,266</u>	<u>29,513,123</u>	<u>29,335,749</u>
<b>Change in Net Position</b>										
Governmental Activities	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	7,060,149
Business-type Activities	421,870	330,933	4,733	(158,984)	(54,255)	2,818	536,076	227,714	982,707	703,908
<i>Total Primary Government Change in Net Position</i>	<u>\$3,301,278</u>	<u>\$556,743</u>	<u>\$4,707,635</u>	<u>(\$1,171,166)</u>	<u>\$1,094,025</u>	<u>\$7,647,769</u>	<u>\$25,528,275</u>	<u>\$10,383,986</u>	<u>\$10,200,745</u>	<u>\$7,764,057</u>

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

Fiscal Year	2015	2016	2017	2018
General Fund				
Nonspendable	\$208,102	\$196,906	\$169,184	\$240,509
Committed	0	0	390,881	0
Assigned	119,894	222,181	188,312	4,778,606
Unassigned	5,849,128	6,368,650	7,708,551	3,513,444
<i>Total General Fund</i>	<u>6,177,124</u>	<u>6,787,737</u>	<u>8,456,928</u>	<u>8,532,559</u>
All Other Governmental Funds				
Nonspendable	832,483	753,784	1,188,785	1,393,294
Restricted	12,342,619	12,286,417	14,647,849	16,285,413
Unassigned (deficit)	(23,905)	0	0	(7,423)
Total All Other Governmental Funds	<u>13,151,197</u>	<u>13,040,201</u>	<u>15,836,634</u>	<u>17,671,284</u>
<i>Total Governmental Funds</i>	<u><u>\$19,328,321</u></u>	<u><u>\$19,827,938</u></u>	<u><u>\$24,293,562</u></u>	<u><u>\$26,203,843</u></u>

2019	2020	2021	2022	2023	2024
\$360,268	\$314,392	\$583,529	\$514,773	\$586,851	\$299,142
0	0	0	0	0	0
6,341,214	8,594,548	8,755,971	7,237,401	788,253	12,129,316
2,815,013	3,825,174	4,832,987	5,290,564	14,984,150	5,721,435
9,516,495	12,734,114	14,172,487	13,042,738	16,359,254	18,149,893
1,852,789	618,244	641,658	814,215	625,696	579,028
20,161,867	24,105,993	33,528,705	36,351,663	38,171,200	35,236,978
(43,488)	(28,105)	(109,020)	(12,299)	(25,260)	(10,140)
21,971,168	24,696,132	34,061,343	37,153,579	38,771,636	35,805,866
\$31,487,663	\$37,430,246	\$48,233,830	\$50,196,317	\$55,130,890	\$53,955,759

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

Fiscal Year	2015	2016	2017	2018
<b>Revenues</b>				
Taxes	\$16,016,627	\$16,476,279	\$17,050,781	\$16,584,469
Charges for Services	4,708,364	4,423,512	4,236,570	4,341,663
Licenses and Permits	2,855	3,464	3,488	3,652
Fines and Forfeitures	429,958	385,428	411,985	404,387
Intergovernmental	20,296,817	19,535,071	21,409,506	19,076,403
Special Assessments	94,025	87,400	136,819	135,037
Interest	87,257	223,688	164,119	456,404
Decrease In Fair Value of Investments	0	0	0	0
Other	1,090,675	1,173,594	1,261,719	1,452,200
<i>Total Revenues</i>	<u>42,726,578</u>	<u>42,308,436</u>	<u>44,674,987</u>	<u>42,454,215</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,374,770	6,793,917	6,956,196	6,587,072
Judicial	2,019,129	2,222,719	2,107,302	2,235,546
Public Safety	5,854,006	6,161,572	6,187,332	7,485,055
Public Works	5,121,466	5,600,088	5,143,122	5,198,755
Health	9,167,866	8,405,288	8,313,964	7,903,119
Human Services	9,331,275	9,067,623	8,428,713	8,379,179
Conservation and Recreation	325,200	369,200	360,400	597,400
Capital Outlay	2,597,429	1,992,569	2,080,542	3,413,629
Debt Service:				
Principal Retirement	902,733	923,000	626,783	747,687
Interest and Fiscal Charges	320,763	272,843	221,009	234,933
Bond Issuance Costs	0	0	0	37,500
<i>Total Expenditures</i>	<u>42,014,637</u>	<u>41,808,819</u>	<u>40,425,363</u>	<u>42,819,875</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>711,941</u>	<u>499,617</u>	<u>4,249,624</u>	<u>(365,660)</u>
<b>Other Financing Sources (Uses)</b>				
Issuance of Loans	98,140	0	20,000	33,187
Inception of Lease Obligations	0	0	196,000	432,754
Issuance of Bonds	0	0	0	1,810,000
Proceeds from the Sale of Assets	0	0	0	0
Transfers In	1,697,339	1,884,652	1,900,652	1,438,239
Transfers Out	(1,697,339)	(1,884,652)	(1,900,652)	(1,438,239)
<i>Total Other Financing Sources (Uses)</i>	<u>98,140</u>	<u>0</u>	<u>216,000</u>	<u>2,275,941</u>
<i>Net Change in Fund Balances</i>	<u>\$810,081</u>	<u>\$499,617</u>	<u>\$4,465,624</u>	<u>\$1,910,281</u>
Debt Service as a Percentage of Noncapital Expenditures (1)	3.1%	3.0%	2.4%	2.7%

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



2019	2020	2021	2022	2023	2024
\$18,047,470	\$19,864,161	\$22,235,292	\$22,516,329	\$22,992,470	\$23,143,573
4,281,149	4,409,214	4,699,410	4,582,913	4,739,362	4,366,610
3,508	3,513	3,687	3,899	3,857	3,997
467,475	1,317,649	1,443,096	1,798,523	1,132,382	1,405,317
23,069,754	29,231,246	30,315,312	25,111,519	29,578,846	35,001,826
105,236	98,834	77,343	100,342	122,675	141,135
821,877	617,266	191,449	479,314	1,522,275	2,728,263
0	0	(249,035)	(738,695)	1,268,061	47,886
1,543,751	2,535,982	1,414,267	1,521,634	1,828,679	1,504,956
48,340,220	58,077,865	60,130,821	55,375,778	63,188,607	68,343,563
6,554,132	10,552,620	7,486,781	8,989,586	8,526,772	9,619,128
2,285,230	2,575,841	2,984,714	2,942,445	2,969,855	3,182,198
7,536,082	6,595,635	8,239,520	9,621,974	10,419,187	10,929,787
5,712,142	5,701,796	7,301,580	4,073,480	4,495,255	4,879,769
8,080,723	8,342,766	10,205,859	11,323,680	10,308,918	12,491,927
8,842,548	10,018,120	9,764,277	10,924,959	11,624,995	12,749,525
241,157	419,875	494,164	630,469	581,278	606,838
2,804,232	6,923,415	1,778,165	4,213,388	8,489,279	14,022,768
971,098	1,007,900	712,893	523,054	541,930	1,022,975
235,869	197,387	153,874	130,256	117,481	13,779
0	0	0	0	0	0
43,263,213	52,335,355	49,121,827	53,373,291	58,074,950	69,518,694
5,077,007	5,742,510	11,008,994	2,002,487	5,113,657	(1,175,131)
70,584	45,000	14,590	20,000	0	0
136,229	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,757,932	1,729,133	2,199,363	3,945,779	3,387,288	2,335,685
(1,757,932)	(1,729,133)	(2,419,363)	(4,005,779)	(3,566,372)	(2,335,685)
206,813	45,000	(205,410)	(40,000)	(179,084)	0
\$5,283,820	\$5,787,510	\$10,803,584	\$1,962,487	\$4,934,573	(\$1,175,131)
3.0%	2.7%	1.9%	1.4%	1.3%	1.9%

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

	2024		
	Total Assessed		% of Total Assessed
	Valuation (1)	Rank	Valuation
Public Utilities			
Railroad Norfolk Southern	\$45,147,050	1	3.45%
Ohio Edison Co	22,725,410	2	1.73%
Nexus Gas Transmission LLC	17,393,580	3	1.31%
American Transmission Systems Inc	3,661,060	4	0.28%
Ohio Power Company	12,017,770	5	0.92%
Columbia Gas of Ohio Inc	10,965,230	6	0.84%
Columbia Gas Transmission Corp	7,478,910	7	0.57%
Real Estate			
Schaffer Mark A	6,259,420	1	0.48%
JCS Farm Land LLC	5,721,180	2	0.44%
Bumb Robert R Trustee	5,119,100	3	0.39%
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	2,997,660	8	(2)
Dalton Byron H	2,986,460	9	(2)
Stevens Doyle H	2,848,820	10	(2)
JBE Farms LLC			
Houck RP & JM LLC an OH LLC			
Stoneham Farmlands LLC			
Locust Knoll Land Company LLC			
All Others	1,154,300,130		89.09%
Total Assessed Valuation	\$1,312,912,530		100.00%

(1) - Not reported in 2015.

(2) - Excluded in 2015, but reported in 2024.

Source: Huron County Auditor.

2015		
Total Assessed Valuation	Rank	% of Total Assessed Valuation
(2)	(2)	(2)
16,327,370	1	1.46%
(1)	(1)	(1)
(2)	(2)	(2)
6,615,760	2	0.59%
3,693,110	5	0.33%
0	2	0.50%
3,457,410	5	0.34%
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
\$1,041,142,650		100.00%

**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		
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%
2024	1,062,775,020	165,247,870	3,508,636,829	97,332,050	278,091,571	1,325,354,940	3,786,728,400	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:	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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	0.73	0.725	0.725	0.725	0.725
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.500	0.500	0.500	0.500
MRDD Operating	4.00	4.00	4.00	4.00	5.00	5.00	5.000	5.000	5.000	5.000
Senior Services Center	0.55	0.55	0.55	0.55	0.55	0.55	0.550	0.655	0.655	0.655
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.750	0.750	0.750	0.750
Total County-Wide Rates	<u>7.90</u>	<u>7.90</u>	<u>7.90</u>	<u>7.90</u>	<u>8.90</u>	<u>9.63</u>	<u>9.625</u>	<u>9.730</u>	<u>9.730</u>	<u>9.730</u>
School Districts:										
Bellevue	42.68	41.55	41.60	41.60	42.40	42.20	42.50	41.60	41.20	40.90
Norwalk	48.90	48.90	48.90	48.90	48.40	48.35	48.35	47.45	47.45	47.25
Willard	51.05	51.05	51.05	51.05	50.20	49.95	48.80	48.20	48.20	48.10
Monroeville	39.50	38.45	38.45	38.45	38.30	38.20	38.20	37.60	37.60	37.50
New London	33.85	33.80	33.55	33.55	33.55	33.55	33.55	30.95	30.95	30.90
South Central	36.40	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50
Western Reserve	33.75	33.75	33.60	33.60	33.55	33.10	33.10	32.50	32.50	31.10
Seneca East	36.65	36.65	34.80	34.80	35.30	35.45	35.45	35.60	35.60	35.60
Edison	68.39	68.24	68.10	68.10	67.74	65.19	65.08	64.75	64.75	64.64
Buckeye Central	50.50	50.10	49.50	49.50	48.70	45.50	45.50	45.50	45.50	45.50
Plymouth	32.10	32.10	32.30	32.30	32.40	32.20	32.20	30.10	30.10	29.10
Wellington	36.69	36.56	36.41	36.41	35.56	35.39	35.32	34.35	34.35	34.23
EHOVE	3.95	3.95	4.45	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**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Municipalities:</b>										
Bellevue	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60
Greenwich	6.90	8.35	8.35	8.35	8.35	7.85	7.85	5.00	7.85	12.85
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	5.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.90	5.90
Norwalk	6.60	6.60	6.60	6.60	6.60	6.55	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
<b>Townships:</b>										
Bronson	4.70	4.70	4.70	4.70	4.70	5.75	5.75	5.75	5.75	5.75
Clarksfield	4.70	4.70	4.70	4.70	4.70	4.70	3.40	3.40	3.40	3.40
Fairfield	6.40	7.15	7.15	7.15	7.15	7.15	6.40	7.15	7.15	8.15
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	3.40	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	4.40	4.40	4.40	4.40	4.40
Norwalk	1.30	2.05	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	4.80	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	9.15	9.15	9.15	9.15	9.15	9.15	9.15	8.90	8.80
Wakeman	3.40	4.90	4.90	4.45	4.90	4.90	4.90	2.40	4.90	4.90
<b>Special Districts:</b>										
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	3.75
Huron River Joint Fire	2.50	2.50	2.50	2.50	2.50	2.50	3.50	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	1.25	1.25	1.25	1.25	1.25	1.25	1.25
*Monroeville Public Library									1.00	1.00
New London Public Library	0.00	0.00	0.00	0.00	0.00	1.00	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	0.975	0.98	1.28	1.275	1.275	1.275	1.275	1.275	1.275	1.275
Seneca East Public Library	0.750	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Vermilion Ambulance	2.00	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
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 *	57,098,446	54,979,043	96.29%	1,985,598	56,964,641	99.77%	4,851,839
2024	57,708,109	55,596,191	96.34%	1,367,752	56,963,943	98.71%	5,999,397

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.

\* As corrected

**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
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
2024	325,316	312,156	95.95%	10,394	322,550	3.22%	33,494

(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
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
2024	5.75%	1.5%	\$13,106,341

Source: Huron County Auditor's Office. Reported on a cash basis.

**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
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
2024	58,168	3,786,728,400	2,148,000	1	2,147,999	0.057%	36.93

(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**

	2015	2016	2017
Tax Valuation	\$1,041,142,650	\$1,128,968,660	\$1,141,154,140
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	18,528,566	20,724,217	21,028,854
Total direct legal debt limitation	\$24,528,566	\$26,724,217	\$27,028,854
Total of all County debt outstanding	\$5,956,000	\$5,018,000	\$4,446,000
Less:			
Enterprise fund general obligation bonds (3)	\$285,000	\$270,000	\$255,000
Job & Family Services (3)	1,420,000	1,170,000	905,000
Fairgrounds Improvements (3)	210,000	180,000	145,000
Soil & Water Conservation Bonds (3)	231,000	214,000	197,000
Old Jail Renovations (3)	155,000	130,000	110,000
Old Job & Family Services Demolition (3)	25,000	20,000	15,000
Jail Facility Bonds (3)	385,000	0	-
Total exempt debt	(2,711,000)	(1,984,000)	(1,627,000)
Less:			
Funds available in debt service fund	22,489	22,489	28,078
Total net indebtedness subject to direct debt	(3,267,489)	(3,056,489)	(2,847,078)
Direct Legal Debt Margin	\$21,261,077	\$23,667,728	\$24,181,776
Unvoted Debt Limitation (1% of total assessed valuation) (2)	\$10,411,427	\$11,289,687	\$11,411,541
Total net indebtedness applicable to limit	(3,267,489)	(3,056,489)	(2,847,078)
Total Unvoted Legal Debt Margin	\$7,143,938	\$8,233,198	\$8,564,463

(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

2018	2019	2020	2021*	2022	2023	2024
<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>	<u>\$1,325,354,940</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
20,874,909	21,802,775	22,536,627	22,874,645	24,944,910	25,322,813	25,633,874
<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>\$31,633,874</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>	<u>\$2,148,000</u>
\$240,000	\$225,000	\$210,000	\$195,000	\$175,000	\$155,000	\$135,000
620,000	320,000	-	-	-	-	-
110,000	75,000	40,000	-	-	-	-
179,000	160,000	140,000	119,000	97,000	74,000	51,000
85,000	55,000	30,000	-	-	-	-
10,000	5,000	-	-	-	-	-
-	-	-	-	-	-	-
(1,244,000)	(840,000)	(420,000)	(314,000)	(272,000)	(229,000)	(186,000)
22,490	22,489	22,668	1	1	1	1
(4,431,490)	(4,056,489)	(3,661,668)	(3,233,001)	(2,827,001)	(2,400,001)	(1,962,001)
<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>	<u>\$29,671,873</u>
\$11,349,964	\$11,721,110	\$12,014,651	\$12,149,858	\$12,977,964	\$13,129,125	\$13,253,549
(4,431,490)	(4,056,489)	(3,661,668)	(3,233,001)	(2,827,001)	(2,400,001)	(1,962,001)
<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>	<u>\$11,291,548</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						
2015	\$ 5,671,000	\$ 77,407	\$ -	\$ 285,000	\$ -	\$ -	\$ 6,033,407	58,469	\$ 2,087,226,362	\$ 35,698	0.29%	\$ 104
2016	4,748,000	77,407	-	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	392,713.00	225,000	80,075.00	80,075.00	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	-	195,000	-	-	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	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
2024	2,013,000	149,706	-	135,000	-	45,105	2,342,811	58,168	2,773,217,568	47,676	0.08%	40

(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, 2024**

	Debt Outstanding (1)	Percent Applicable to County (2)	Amount Applicable to County
Direct Debt:			
County	\$1,155,000	100.00%	\$1,155,000
Overlapping Debt:			
School Districts:			
Bellevue City School District	17,259,991	39.37%	6,795,258
Buckeye Central School District	4,675,000	0.15%	7,013
Ehove Career Center	15,120,000	25.26%	3,819,312
Lorain County Career Center	787,252	0.11%	866
Monroeville LSD	3,362,667	92.72%	3,117,865
New London LSD	0	85.76%	0
Norwalk CSD	1,000,000	100.00%	1,000,000
Plymouth Shiloh LSD	0	13.57%	0
Seneca East LSD	5,880,000	15.08%	886,704
Wellington XV School District	8,664,346	3.37%	291,988
Western Reserve LSD	0	99.87%	0
Willard City School District	10,345,000	99.78%	10,322,241
Municipalities:			
Bellevue	0	52.40%	0
Milan	0	23.28%	0
Plymouth	21,000	54.50%	11,445
Willard	0	100.00%	0
Overlapping Debt	67,115,256	39.12%	26,252,692
Total Direct and Overlapping Debt	\$68,270,256	40.15%	\$27,407,692

(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)
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%
2024	461,000	3,833	464,833	69,518,694	0.67%

(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	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government										
Legislative and Executive										
Commissioners	4	4	4	3	3	3	3	3	3	4
Auditor	13	13	12	12	13	12	13	13	14	12
Treasurer	3	3	3	3	3	4	3	3	4	4
Prosecuting Attorney (3)	13	14	13	12	11	12	11	11	11	10
Board of Elections	4	12	13	7	9	5	6	5	4	5
Recorder	4	4	4	4	4	4	4	4	4	4
Buildings and Grounds	11	9	10	10	11	11	11	13	13	10
Data Processing	1	1	1	1	1	1	1	1	1	1
IT Department (4)	2	2	2	1						
Mechanic (4)	1	1	1	1						
Risk Management	0	0	0	0	1	2	2	2	1	1
Judicial										
Common Pleas Court	8	6	7	6	6	6	7	6	5	6
Probate Court	3	3	3	3	4	4	3	4	4	4
Public Defender	7	7	7	6	6	5	5	5	5	(1)
Juvenile Court	12	13	11	10	9	10	11	11	10	6
Clerk of Courts	12	11	11	12	13	13	13	13	13	13
Law Library	1	1	1	1	1	2	1	(2)	(2)	(2)
Public Safety										
Sheriff	74	76	78	76	75	76	76	68	63	63
Probation	9	10	9	9	12	9	7	10	11	10
Disaster Services	3	3	3	3	3	3	3	2	2	2
Dog Warden	3	3	3	3	3	3	3	4	3	(1)
Coroner	0	0	0	3	3	3	3	3	2	2
Public Works										
Engineer	26	22	22	26	30	30	27	29	32	32
Health										
DD	51	49	45	48	51	52	58	56	60	96
Alcohol, Drug Abuse and Mental Health	3	3	3	2	2	2	1	2	2	1
Human Services										
Jobs and Family Services	34	34	33	35	41	43	43	45	46	43
Children's Services	24	25	25	25	23	19	18	18	15	20
Child Support Enforcement Agency	18	16	14	15	15	14	12	14	15	14
Veteran Services	10	11	13	13	15	13	14	14	11	7
Conservation and Recreation										
Parks	6	5	6	7	6	6	7	1	6	1
Total Governmental Activities	360	361	357	357	374	367	366	360	360	371
Business-Type Activities										
Landfill & Solid Waste Operation	8	9	9	9	8	9	8	8	11	9
Total Business-Type Activities	8	9	9	9	8	9	8	8	11	9
Total All Employees	368	370	366	366	382	376	374	368	371	380

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	2024	
	Employees	Percentage of Total County Employment
Fisher-Titus Health	1,300	4.76%
Stanley Black & Decker	900	3.30%
Pepperidge Farms	750	2.75%
LSC Communications	500	1.83%
New Horizons Baking	450	1.65%
Wiers Farm	400	1.47%
Berry Global	390	1.43%
Autoneum	360	1.32%
R & L Carriers	275	1.01%
Mercy Health	250	0.92%
Total Principal Employers	5,575	20.42%
Total Employment within the County	27,300	
Employer	2015	
	Employees	Percentage of Total County Employment
Fisher-Titus Medical Center	979	3.63%
MTD Products/Midwest Industries	950	3.08%
RR Donnelly & Sons	850	3.08%
Norfolk Souther Corporation	762	2.62%
Pepperidge Farm Inc	623	2.40%
CSX Transportation	500	1.89%
Huron County Government	489	1.54%
Venture Packaging Inc/Berry Plastics	360	1.31%
Norwalk City Schools	325	1.10%
R & L Carriers	315	1.06%
Total Principal Employers	6,153	21.71%
Total Employment within the County	26,012	

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

**Table 18**  
**Huron County, Ohio**  
**Capital Asset Statistics by Function**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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	42	46	42	40	40	40	40	40
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	2	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	134	136
Number of patrol & safety vehicles	35	34	32	33	27	25	24	24	21	30
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	3	2	2	2	2	2	2	2	1	2

**Table 18**  
**Huron County, Ohio**  
**Capital Asset Statistics by Function - Continued**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Public Works										
Engineer										
Centerline miles of roads	224.081	224.194	224.194	226.250	226.250	226.250	226.250	226.250	226.250	229.824
Number of bridges	409	408	408	407	407	406	406	406	406	406
Number of culverts	3485	3486	3486	3,484	3,488	3,485	3,485	3,485	3,497	3,497
Number of traffic signs	3222	3222	3689	3,166	3,150	3,107	3,100	3,274	3,265	3,227
Number of vehicles	43	42	42	46	44	42	43	42	48	48
Health										
Board of DD										
Number and type of facilities	2	2	3	3	3	3	2	2	2	2
Number of busses	0	1	1	1	1	1	1	2	4	5
Human Services										
*Jobs and Family Services										
Administrative office space	4,270	4,270	4,270	4,270	4,270	4,270	4,270	28,600	28,600	28,600
*Children's Services										
& Workforce	10,500	10,500	10,500	10,500	10,500	10,500	10,500	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	5,000	14,300	14,300	14,300
*Family Support	68,000	6,800	6,800	6,800	6,800	6,800	6,800			
WIC	1,234	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	1,422			
** Number of vehicles	9	9	9	9	9	9	10	10	10	9
*Veteran Services										
Administrative office space	4,200	4,200	4,200	4,200	4,200	4,200	4,200	2,220	2,220	2,220
Number of vehicles	3	2	2	2	6	3	3	3	2	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**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>General Government</b>										
<b>Legislative &amp; Executive</b>										
<i>Commissioners</i>										
Number of resolutions	404	404	411	410	357	404	395	409	385	464
Number of meetings	70	70	71	70	78	68	74	72	70	68
<i>Auditor</i>										
Number of non-exempt conveyances	1023	989	1,196	1,364	1,337	1,166	1,193	1,237	1,295	1,663
Number of exempt conveyances	1001	963	994	951	973	834	940	959	1,027	989
Number of real estate transfers	2024	1,952	2,190	2,315	2,310	2,000	2,133	2,196	2,322	2,652
Number of parcels	40,208	40,179	40,186	40,196	40,548	40,349	40,379	40,499	40,524	40,549
Number of checks issued	13514	13,730	13,520	12,845	9,274	12,672	12,281	12,407	12,908	12,802
<i>Board of Elections</i>										
Number of registered voters	36,967	36,287	36,587	36,507	33,967	35,110	36,414	35,951	35,741	36,044
Number of voters last general election	27,492	18,101	36,582	7,907	27,397	10,624	19,329	10,617	25,343	15,733
Percentage of register voters that voted	74.37%	49.88%	51.41%	21.66%	80.66%	30.03%	53.08%	29.53%	70.91%	43.65%
<i>Recorder</i>										
Number of deeds recorded	1936	1,863	2,110	2,269	2,241	1,991	2,098	1,965	2,037	2,013
Number of mortgages recorded	1433	1,325	1,839	2,482	2,255	1,633	1,681	1,667	1,796	1,639
Number of military discharges recorded	19	19	23	6	11	59	55	35	3	2
<b>Judicial</b>										
<i>Common Pleas Court</i>										
Number of civil cases filed	329	369	429	334	377	420	370	667	624	321
Number of criminal cases filed	286	292	291	375	369	489	410	311	320	354
Number of domestic cases filed	218	211	233	253	267	260	246	231	225	227
<i>Clerk of Courts</i>										
Number of civil cases filed	329	369	429	334	377	420	370	667	624	321
Number of criminal cases filed	286	292	291	375	369	489	410	311	320	354
<i>Domestic Relations</i>										
Number of cases filed	218	177	233	253	233	231	246	231	225	227
Number of protective orders	31	34	37	31	34	29	38	19	24	17
<i>Juvenile Court</i>										
Number of civil cases filed	125	156	130	167	109	152	144	186	202	204
Number of criminal cases filed	51	27	29	23	17	32	10	28	29	41
Number of adjudged delinquent cases filed	167	173	248	160	173	259	322	337	356	349
<i>Probate Court</i>										
Number of civil cases filed	753	708	747	798	1,025	1,196	1,125	852	680	666

**Table 19**  
**Huron County, Ohio**  
**Operating Indicators by Function - Continued**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Public Safety										
<i>Sheriff</i>										
Jail Operations:										
Average daily census	72	80	91.00	88.75	122.00	107.00	107.30	108.90	92.50	97.50
Prisoners booked	1235	1,363	1,550	1,403	2,093	2,068	2,004	1,936	2,008	2,061
Prisoners released	956	1,064	1,183	1,082	1,532	1,476	1,425	1,442	1,444	1,471
Law Enforcement:										
Number of incidents	2613	2,990	1,550	3,463	6,377	9,358	7,706	5,656	6,459	6,473
Number of citations	250	805	754	769	579	1,044	973	276	926	816
Number of papers served	1053	1,112	1,238	1,212	1,596	1,385	1,501	2,044	2,444	2,284
Number of court house security hours	3853	3,840.25	3,853	4,056	4,005	4,041	4,197	4,171	4,133	3,999
<i>Disaster Services</i>										
Number of emergency responses	31	27	23	17	30	21	17	11	8	21
<i>Coroner</i>										
Number of cases investigated	41	60	71	78	68	64	72	69	49	68
Number of autopsies performed	17	25	36	43	36	33	36	30	19	25
Public Works										
<i>Engineer</i>										
Miles of roads resurfaced	12.05	4	8	11.000	12.000	11.200	11.500	16.340	22.791	21.770
Bridged replaced/rehabilitated	6	9	10	10	9	5	9	4	8	12
Culverts replaced/improved	13	13	14	30	17	10	17	13	2	5
<i>Building Department</i>										
Number of permits received from cities, villages and townships	369	397	421	540	416	457	470	459	370	408
Health										
<i>DD</i>										
Number of students enrolled:										
Early intervention program	175	102	120	75	97	87	80	120	109	112
School Age	3	3	7	11	13	14	12	14	14	16
** Number employed at workshop	N/A	N/A	0	156	156	143	152	147	145	151
<i>Health</i>										
Average client count - intensive	136	3,629	7,709	494	459	570	914	571	729	1,664
Average client count - non-intensive	2,845	4,865	6,795	6,541	5,634	6,969	7,043	8,533	7,517	6,775

\*\*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)
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
2024	1,325,354,940	1,098,926,000	369

(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, 2024**

Population Year	Population
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
2024	58,168 *estimate July 1, 2024

Source: U.S. Census Bureau

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
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%
2024	27,300	1,700	6.20%	4.50%	4.10%

Employment by Industrial Group

Industrial Group	Payroll totals (1)							
	2016	2017	2018	2019	2020	2021	2022 *	2023
Construction	\$96,404	\$101,253	\$109,359	\$115,377	\$117,620	\$121,104	\$129,121	146,072
Manufacturing	277,995	275,347	285,900	286,491	281,067	308,658	343,885	366,967
Transportation and utilities	37,580	40,387	45,102	51,791	55,496	70,771	71,428	73,288
Wholesale and retail trade	52,420	51,498	54,298	91,634	56,158	110,939	118,930	122,115
Finance, insurance and real estate	19,798	23,802	20,804	20,987	20,845	27,913	22,761	24,162
Services	237,658	254,132	274,802	236,002	265,006	223,505	247,155	270,783
State and local government	91,865	93,205	94,355	103,351	105,754	107,415	112,067	116,167
Total	<u>\$813,720</u>	<u>\$839,624</u>	<u>\$884,620</u>	<u>\$905,633</u>	<u>\$901,946</u>	<u>\$970,305</u>	<u>\$1,045,347</u>	<u>\$1,119,554</u>

(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, 2024**

Date Formed:	1809
County Seat:	Norwalk
County Employees:	435
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	
Major Metropolitan Areas and Neighboring Communities	Miles From County Seat
Norwalk	0
Monroeville	3
North Fairfield	8
Bellevue	9
Wakeman	9
Willard	13
New London	13
Greenwich	13
Plymouth	15

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# OHIO AUDITOR OF STATE KEITH FABER



## HURON COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 12/16/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)