

**HURON COUNTY**

**SINGLE AUDIT**

*For the year ended December 31, 2021*





OHIO AUDITOR OF STATE  
KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
IPARreport@ohioauditor.gov  
(800) 282-0370

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

We have reviewed the *Independent Auditor's Report* of Huron County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2021 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

September 12, 2022

**This page intentionally left blank.**

**HURON COUNTY**  
**SINGLE AUDIT**  
**For the Year Ended December 31, 2021**

**TABLE OF CONTENTS**

<b><u>Title</u></b>	<b><u>Page</u></b>
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	3
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 <i>Government Auditing Standards</i>	5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance and the Schedule of Federal Awards Expenditures Required by the Uniform Guidance	7
Schedule of Findings	10
Schedule of Prior Audit Findings - Prepared by Management	11

**This page intentionally left blank.**

**Huron County, Ohio**  
*Schedule of Federal Awards Expenditures*  
*For the Year Ended December 31, 2021*

Federal Grantor/ Pass Through Grantor/ Program Title	Federal ALN 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-19-1BJ-1	\$0	\$126,057
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-20-1BJ-1	0	71,000
Total CDBG / State's Program and Non-Entitlement Grants in Hawaii			<u>0</u>	<u>197,057</u>
Home Investment Partnerships Program	14.239	B-C-19-1BJ-2	0	361,175
Total Home Investment Partnerships Program			<u>0</u>	<u>361,175</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b>0</b>	<b>558,232</b>
<b><u>U.S. Department of Agriculture</u></b>				
<i>Passed Through the Ohio Department of Job and Family Services:</i>				
<u>SNAP Cluster:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2021-11-5943	0	220,045
<b>Total U.S. Department of Agriculture</b>			<b>0</b>	<b>220,045</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	2020-VOCA-132923049/ 2021-VOCA-134058482	0	77,776
<b>Total U.S. Department of Justice</b>			<b>0</b>	<b>77,776</b>
<b><u>U.S. Department of Transportation</u></b>				
<i>Passed Through Ohio Department of Transportation</i>				
<u>Highway Planning and Construction Cluster:</u>				
Highway Planning and Construction	20.205	PID #93990	0	80,094
Highway Planning and Construction	20.205	PID #98718	0	15,048
			<u>0</u>	<u>95,142</u>
<b>Total U.S. Department of Transportation</b>			<b>0</b>	<b>95,142</b>
<b><u>U.S. Department of Treasury</u></b>				
<i>Passed Through Ohio Office of Budget and Management:</i>				
Coronavirus Relief Fund	21.019	HB481-CRF-Local	0	79,159
<b>Total U.S. Department of Treasury</b>			<b>0</b>	<b>79,159</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-2020-EP-00014	0	42,740
<b>Total U.S. Department of Homeland Security</b>			<b>0</b>	<b>42,740</b>
<b><u>U.S. Department of Education</u></b>				
<i>Passed Through Ohio Department of Education:</i>				
<u>Special Education Cluster:</u>				
Special Education - Grants to States	84.027A	6BSF	0	5,943
Total Special Education Cluster			<u>0</u>	<u>5,943</u>
Governors Emergency Relief Fund (GEER)	84.425C	N/A	0	18,936
<b>Total U.S. Department of Education</b>			<b>0</b>	<b>24,879</b>

**Huron County, Ohio**  
*Schedule of Federal Awards Expenditures (continued)*  
For the Year Ended December 31, 2021

Federal Grantor/ Pass Through Grantor/ Program Title	Federal ALN 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>				
<u>Workforce Investment Act Cluster (WIOA):</u>				
WIA Adult Program	17.258	N/A	0	425,869
WIA Youth Activities	17.259	N/A	0	260,325
WIA Dislocated Workers	17.278	N/A	0	187,399
Total Workforce Investment Act Cluster			0	873,593
WIA National Emergency	17.277	N/A	0	107,000
<b>Total U.S. Department of Labor</b>			<b>0</b>	<b>980,593</b>
<b><u>U.S. Department of Health and Human Services</u></b>				
<i>Passed Through the Ohio Department of Development Disabilities:</i>				
<u>Medicaid Cluster:</u>				
Medical Assistance Program	93.778	N/A	0	172,692
<i>Passed Through the Department of Job and Family Services:</i>				
Elder Abuse Prevention Intervention Program	93.747	G-2021-11-5942	0	3,015
Medical Assistance Program	93.778	G-2021-11-5943	0	319,901
Total Medicaid Cluster			0	495,608
<i>Passed Through the Ohio Department of Development Disabilities:</i>				
Social Services Block Grant	93.667	N/A	0	38,051
<i>Passed Through the Department of Job and Family Services:</i>				
Social Services Block Grant	93.667	G-2021-11-5943	0	870,271
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Social Services Block Grant	93.667	N/A	39,302	39,302
Total Social Services Block Grant			39,302	947,624
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Substance Abuse and Mental Health Services	93.243	N/A	30,000	30,000
State Targeted Response to the Opioid Crisis Grants	93.788	N/A	1,141,239	1,141,239
Total Opioid STR			1,171,239	1,171,239
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	141,373	141,373
Block Grants for Community Mental Health Services	93.958	N/A	73,196	73,196
Preventative Health and Health Services Block Grant	93.991	N/A	2,890	2,890
<i>Passed Through the Department of Job and Family Services:</i>				
Temporary Assistance for Needy Families	93.558	G-2021-11-5943	0	1,612,586
Total Temporary Assistance for Needy Families			0	1,612,586
Promoting Safe and Stable Family	93.556	G-2021-11-5943	0	31,529
Child Support Enforcement	93.563	G-2021-11-5943	0	602,549
Child Welfare Services_State Grants	93.645	G-2021-11-5943	0	1,842
Foster Care_Title IV-E	93.658	G-2021-11-5943	0	181,511
Adoption Assistance	93.659	G-2021-11-5943	0	452,414
Chafee Foster Care Independence Program	93.674	G-2021-11-5943	0	7,341
<u>Child Care Development Fund Cluster:</u>				
Child Care and Development Block Grant	93.575	G-2021-11-5943	0	85,775
<b>Total U.S. Department of Health and Human Services</b>			<b>1,428,000</b>	<b>5,807,477</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	0	34,147
Total HAVA Election Security Grant			0	34,147
<b>Total U.S. Department of Elections Assistance Commission</b>			<b>0</b>	<b>34,147</b>
<b>Total Federal Awards Expenditures</b>			<b>\$1,428,000</b>	<b>\$7,920,190</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 Federal Awards Expenditures*  
2 CFR 20.510(b)(6)  
*For the Year Ended December 31, 2021*

---

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) includes the federal award activity of Huron County (the County's) under programs of the federal government for the year ended December 31, 2021. 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 Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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-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 2021, 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 Federal Awards Expenditures – (continued)*  
*For the Year Ended December 31, 2021*

---

NOTE F – TRANSFER BETWEEN FEDERAL PROGRAMS

During 2021, the County made allowable transfers of \$597,263 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 2021 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$2,209,849
Social Services Block Grant	<u>(597,263)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$1,612,586</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  
180 Milan Avenue, Suite 7  
Norwalk, Oh 44857

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 29, 2022, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

***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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 have not been identified.

***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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

However, we noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated July 29, 2022.

***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.***  
July 29, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE AND ON THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
REQUIRED BY THE UNIFORM GUIDANCE

Huron County  
180 Milan Avenue, Suite 7  
Norwalk, Ohio 44857

To the Board of County Commissioners:

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

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 each of Huron County's major federal programs for the year ended December 31, 2021. Huron County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, Huron County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

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 each major federal program. 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 each major federal program 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 Federal Awards Expenditures 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 Huron County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 29, 2022. 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 Federal Awards Expenditures 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 of Federal Awards Expenditures is fairly stated in all material respects in relation to the basic financial statements as a whole.



***Charles E. Harris & Associates, Inc.***  
July 29, 2022

**HURON COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**December 31, 2021**

**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 major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for 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>	Temporary Assistance for Needy Families, ALS# 93.558 Social Service Block Grant, ALN# 93.667 Opioid STR, ALS# 93.243; 93.788
<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>	No

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

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.



**HURON COUNTY**

Schedule of Prior Audit Findings – Prepared by Management  
December 31, 2021

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2020-001	Material Weakness - Financial Reporting	Partially corrected	Prior audit errors were corrected except for Ohio Public Works Commission Issue 2 Money, which has been adjusted in the financial statements and issued as a noncompliance finding in the management letter.

A low-angle photograph of the Huron County Courthouse tower in Ohio, featuring a prominent clock face and a classical architectural style with columns and a pediment. The image is overlaid with a semi-transparent blue filter. The text is centered over the tower.

# Huron County Ohio

Annual Comprehensive Financial Report  
For the Fiscal Year Ended  
December 31, 2021

Prepared By:  
Roland Tkach, Huron County Auditor

**HURON COUNTY, OHIO**  
**ANNUAL COMPREHENSIVE**  
**FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

Roland Tkach,  
Huron County Auditor

Prepared by the Huron County Auditor's Office

Megan Bursley  
Account Clerk

Elizabeth Horvatich  
Account Clerk

# Introductory Section

The background of the slide features a globe with a grid overlay. In the bottom right corner, there is a calculator and a data table. The table is titled 'TOTAL SALES BY REGION' and lists sales figures for various regions and commodities.

TOTAL SALES BY REGION	
REGION SALES	
€	1 236 345,0
€	1 896 354,0
€	2 569 345,0
€	1 893 543,0
€	7 595 587,0
	Copper
	Steel
	Gold
	Silver
	Platinum

**Huron County, Ohio**  
**Annual Comprehensive Financial Report**  
**Table of Contents**  
**For the Year Ended December 31, 2021**

---

**INTRODUCTORY SECTION**

	<b><u>PAGE</u></b>
Table of Contents .....	i
Letter of Transmittal.....	iii
List of Elected Officials.....	vii
Organizational Chart.....	viii
Certificate of Achievement for 2020 ACFR.....	ix

**FINANCIAL SECTION**

Independent Auditor’s Report .....	1
Management’s Discussion and Analysis .....	5

**BASIC FINANCIAL STATEMENTS:**

Government-wide Financial Statements:	
Statement of Net Position .....	13
Statement of Activities .....	14
Fund Financial Statements:	
Balance Sheet-Governmental Funds.....	16
Reconciliation of Total Governmental Fund	
Balances to Net Position of Governmental Activities .....	17
Statement of Revenues, Expenditures and Changes in Fund Balances -	
Governmental Funds.....	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in	
Fund Balances of Governmental Funds to the Statement of Activities .....	19
Statements of Revenues, Expenditures and Changes in Fund Balances-Budget and	
Actual (Non-GAAP Budgetary Basis):	
General Fund .....	20
Mental Health Fund .....	21
Board of Developmental Disabilities Fund.....	22
Job and Family Services Fund.....	23
Motor Vehicle and Gas Tax Fund.....	24
Statement of Net Position-Proprietary Funds .....	25
Statement of Revenues, Expenses and Changes in Fund Net Position –	
Proprietary Funds .....	26
Statement of Cash Flows-Proprietary Funds .....	27
Statement of Fiduciary Net Position-Fiduciary Funds.....	28
Statement of Changes in Fiduciary Net Position-Fiduciary Funds.....	29
Notes to the Basic Financial Statements.....	30

**REQUIRED SUPPLEMENTARY INFORMATION**

Schedules of the County’s Proportionate Share of the Net Pension Liability:	
Ohio Public Employees Retirement System .....	71
State Teachers Retirement System of Ohio.....	72
Schedules of County Pension Contributions:	
Ohio Public Employees Retirement System.....	73
State Teachers Retirement System of Ohio.....	74
Schedules of the County’s Proportionate Share of the Net OPEB Liability (Asset):	
Ohio Public Employees Retirement System .....	75
State Teachers Retirement System of Ohio.....	76
Schedules of the County’s OPEB Contributions:	
Ohio Public Employees Retirement System.....	77
State Teachers Retirement System of Ohio.....	78
Notes to the Required Supplementary Information .....	79

**Huron County, Ohio**  
**Annual Comprehensive Financial Report**  
**Table of Contents**  
**For the Year Ended December 31, 2021**

---

COMBINING FINANCIAL STATEMENTS AND SCHEDULES AND OTHER FINANCIAL INFORMATION:

	<u>PAGE</u>
<b>General Fund</b>	
Schedule of Expenditures Detail - Budget and Actual (Non-GAAP Budgetary Basis).....	82
<b>Nonmajor Governmental Funds</b>	
Combining Balance Sheet - Nonmajor Governmental Funds.....	90
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds .....	92
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Individual Nonmajor Governmental Funds .....	94
<b>Enterprise Fund</b>	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual (Non-GAAP Budgetary Basis) - Landfill Enterprise Fund.....	178
<b>Internal Service Fund</b>	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual (Non-GAAP Budgetary Basis) - Internal Service Fund.....	180
<b>Fiduciary Funds</b>	
Combining Statement of Fiduciary Net Position - Custodial Funds.....	182
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds .....	184

**STATISTICAL SECTION**

STATISTICAL TABLES AND SCHEDULES:

	<u>TABLE</u>	<u>PAGE</u>
Net Position by Component – Last Ten Years.....	1.....	187
Changes in Net Position – Last Ten Years .....	2.....	188
Fund Balances, Governmental Funds – Last Ten Years.....	3.....	190
Changes in Fund Balances, Governmental Funds – Last Ten Years .....	4.....	192
Principal Property Taxpayers – Current Year and Nine Years Ago .....	5.....	194
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	6.....	196
Property Tax Rates - Direct and Overlapping Governments – Last Ten Years .....	7.....	198
Property Tax Levies and Collections – Real and Public Utility – Last Ten Years .....	8.....	200
Special Assessment Levies and Collections – Last Ten Years .....	9.....	201
Other Major General Fund Revenue Source – Sales Tax – Last Ten Years .....	10.....	202
Ratio of Net General Bonded Debt to Estimated Actual Value and Net Bonded Debt Per Capita – Last Ten Years .....	11.....	203
Computation of Legal Debt Margin – Last Ten Years .....	12.....	204
Ratio of Outstanding Debt by Type – Last Ten Years.....	13.....	206
Computation of Direct and Overlapping Debt.....	14.....	207
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures – Last Ten Years .....	15.....	208
Number of Employees by Function – Governmental and Business-Type Activities.....	16.....	209
Principal Employers – Current and Nine Years Ago .....	17.....	210
Capital Asset Statistics by Function .....	18.....	212
Operating Indicators by Function .....	19.....	214
Property Value, Bank Deposits and Construction Activity – Last Ten Years .....	20.....	216
Demographic Statistics .....	21.....	217
Miscellaneous Statistics.....	22.....	218

ACCOUNTING DEPT.  
(419) 668-0458

DATA PROCESSING  
(419) 663-7900

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

MAP DEPARTMENT  
(419) 668-2021

**ROLAND TKACH**  
**HURON COUNTY AUDITOR**



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

(419) 668-4304

MOBILE HOMES  
(419) 668-8643

PERSONAL PROPERTY  
(419) 668-8464

REAL ESTATE TAXATION  
(419) 668-8464

WEIGHTS AND MEASURES  
(419) 668-4304

FAX (419) 663-6948

July 29, 2022

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, 2021.

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

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

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

### **The County**

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

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

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

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

## **Reporting Entity and Services**

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

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

## **Economic Condition and Outlook**

Huron County is located sixty miles west of Cleveland, Ohio or sixty miles east of Toledo, Ohio. The County has a solid and diversified economic base. Principal industries include manufacturing, services and agriculture. Manufactured products include automotive parts, fabricated metals and plastics, sporting equipment, lawn and garden equipment, furniture, rubber products, baked food products and book and catalog publications. The County's agricultural economy consists primarily of grain production, vegetables, fruit, nursery stock, cattle and dairy products. Agriculture generates over \$190 million for the Huron County economy. Huron County is one of the top Ohio counties in terms of total farm income.

## **Major County Initiatives**

Huron County's overall financial situation remained solid in 2021 despite the continuation of the worldwide pandemic. The Huron County general fund began 2021 with an unencumbered carryover balance of about \$4.88 million. Sales tax collection for the year was about \$12.45 million which represents retail sales in the county of around \$830.3 million, which was an increase of 16.81 percent. The sales tax collection of 2021 was an all-time high, eclipsing the former record set in 2020. The total general fund revenue for 2021 was about \$20.06 million, which is about \$5.02 million more than the estimate of \$15.04 million or 33.35 percent more than the estimate. Sales tax accounted for 62.07 percent of the total general fund revenue in 2021.

Total revenue for 2021 was about \$270,241 million more than 2020, an increase of 1.37 percent. The top revenue category of increase was within the miscellaneous/refunds monies that came from the federal American Recovery Plan funding for a total of \$5.66 million. Total revenue of \$20.06 million minus spending of \$18.77 million equated to about \$1.29 million more was taken in than was spent. On Dec. 31, 2021, the unencumbered carryover balance was \$8.39 million, which was an increase of \$1.04 million, a 14.10 percent increase from Dec. 31, 2020.

In September 2020, Campbell Soup Company announced it invested \$40 million in its Willard Pepperidge Farm manufacturing facility to expand Goldfish production. The new line, which features a new oven and additional packaging capabilities, is the largest of its kind across the Campbell Snacks portfolio and can produce 11 million individual crackers per day, bringing the Willard bakery's capacity up to 50 million Goldfish crackers each day, company officials said in a prepared statement. The expansion also adds more than 40 new jobs at the facility. The Willard location employs 700 people.

The housing market was quite active in Huron County in 2021. The auditor's office reported 782 single-family homes were sold during the year at an average sale price of \$149,500.

The Norwalk area saw steady economic activity in 2021. Two new major gasoline/service stations were announced in 2020, with construction likely to occur in 2021. The former location of Action Auto has become a service station, as will the property that once was home to Kaiser Wells Pharmacy.

The village of Monroeville moved into its new municipal building in 2020 and was fully open in 2021.

The new Norwalk fire station was fully operational for the duration of 2021. The new station is worth about \$5.5 million, with around \$2 million of that coming from donations. The 17,000-square-foot facility is totally state of the art. Planning for the station began as far back as 2008, but due to a slow economy was put on the shelf until 2015. The former fire station, located right down the street next to city hall, served the Norwalk community for 106 years.

As of 2021, Norwalk still is home to several auto parts stores, which are some of the city's most-thriving businesses. Uptown Norwalk continues to feature the Main Street Café and Peking House as popular dining choices. Fisher-Titus Medical Center, Borgers Ohio, New Horizons Baking Co. and Oglesby Construction continue to be the major employers in the Norwalk area.

In 2021, the city of Norwalk was able to benefit fully from the new \$6.5 million lift station located on Pleasant Street near Bicentennial Jaycee Park. The project was one of the largest ever conducted by the city. By improving the lift station, the city prepared itself for possible future expansion and economic development on the south side of town.



In 2021, Firelands Electric Cooperative's new facility in New London was fully operational. The new centralized facility helps Firelands Electric better serve its 9,100 customers. The facility is located on 15 acres of land in New London, not far from its former location. The Monroeville firm Janotta & Herner constructed the building. The property incorporates a community solar project, which will be available as a generation source for Firelands Electric members.

Willard continues to be anchored by Midwest, LSC Communications, Star of the West Milling Co. and Pepperidge Farm. Star of the West produces 1 million pounds of flour per day.

The Bellevue branch of the Firelands Federal Credit Union spent a good portion of 2019 working on its new headquarters which opened in June 2020. Much of the preparation work for the new facility took place along with the removal of seven houses to make room for the new building during the past two years. Other 2021 Bellevue highlights included the Designated Outdoor Refreshment Area which was approved by the state in April. LED decorate sidewalk lighting was added to Central Park and the Frame It and More opened its downtown location. Also in Bellevue, Designics opened downtown as did a Century 21 Realty office. Berkshire Hathaway Realty, formerly John Fenn Realty, opened in downtown Bellevue. New owner Tiffany Linder has taken over Sheer Illusions Hair Salon and Laughlin Landscape and Design opened a downtown Bellevue location. Benchwarmers, a sports themed restaurant, opened in the former McClain's building and Erie Asset Acquisition Group finalized the purchase of the Huron Cement Bellevue plant. Both former Ben Franklin buildings were demolished to make way for the new downtown Bellevue park.

Smash 180 opened in Monroeville in April 2021.

Gordon's Aquatics opened in Plymouth in July 2021.

Bait Brothers held a ribbon cutting April 10 in Norwalk, while Xtreme Fitness and Sports Complex opened April 17, 2021.

Beauty & Beyond and Sweets on the Street opened in Norwalk in 2021.

Dr. Seifeddine M. Tajour held a ribbon cutting in February 2021 for his new Norwalk dentist office location.

### **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 2021 operating budget in late December 2020. 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, 2021, 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, 2020. 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 2021 ACFR for Huron County represents the 28th 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 Megan Bursley 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,



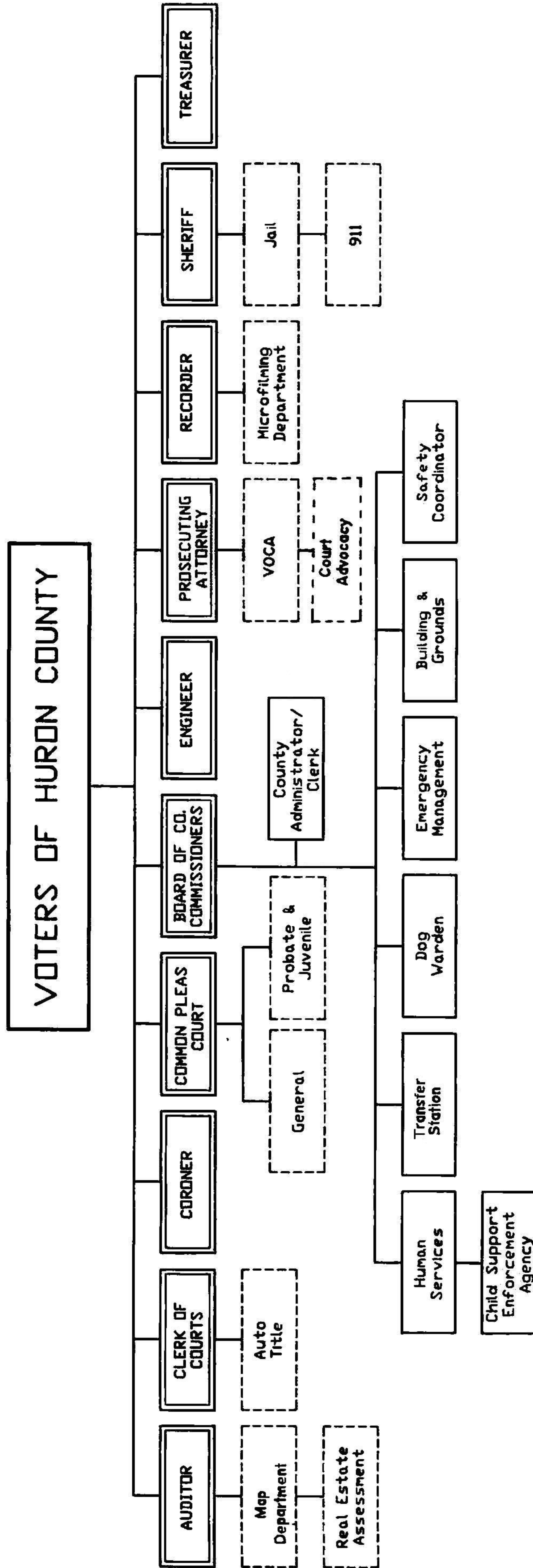
ROLAND TKACH  
Huron County Auditor

**Huron County, Ohio  
List of Elected Officials  
December 31, 2021**

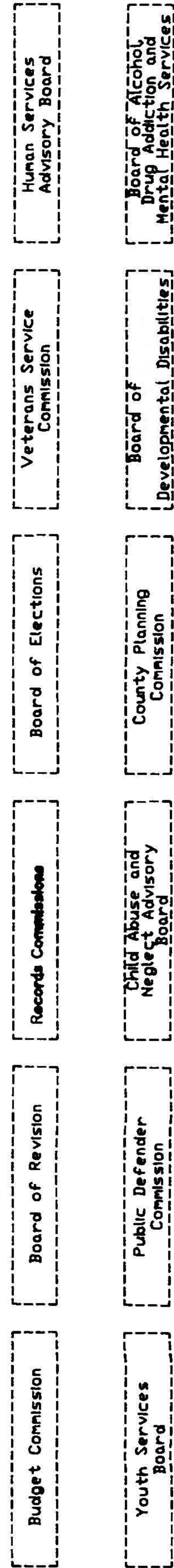
---

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

# HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



## COUNTY BOARDS AND COMMISSIONS



ELECTED OFFICIALS

COUNTY AGENCIES



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, 2020

*Christopher P. Morill*

Executive Director/CEO

This page intentionally left blank.

The background features a light blue-tinted collage of financial symbols. On the left, a portion of a calculator is visible, showing buttons with a plus sign, a percentage sign, and a division sign. On the right, a stack of coins is shown. In the center, a line graph is overlaid on a grid, with numerical values such as 6,000, 6,250, 6,500, and 6,750 on the vertical axis. The overall aesthetic is clean and professional, representing a financial or business theme.

# Financial Section

**INDEPENDENT AUDITOR'S REPORT**

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

To the Board of County Commissioners:

***Report on the Audit of the Financial Statements***

***Opinion***

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio as of December 31, 2021, 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, and Motor Vehicle and Gas Tax 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 financial impact of COVID-19 and ensuing emergency measures will impact subsequent periods of the County. 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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

***Required Supplementary Information***

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

***Supplementary information***

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

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

***Other Information***

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

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



***Charles E. Harris & Associates, Inc.***  
July 29, 2022

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
**(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, 2021. 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 2021 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, 2021 by \$70,741,817 (net position).
- The County's total net position increased by \$25,528,275, which is approximately 57% of the net position at the beginning of the year 2021.
- At the end of 2021, the County's governmental funds reported a combined ending fund balance of \$48,233,830, an increase of \$10,803,584 from the prior year. Of this amount, \$4,723,967 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, 2021**  
**(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, and Motor Vehicle and Gas Tax Funds, and our major proprietary fund is the Landfill Fund.

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

The County maintains a number of individual governmental funds. Information is represented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found 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, 2021**  
**(Unaudited)**

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

**Government-wide Financial Analysis**

**Table 1**  
**Net Position**

	Governmental			Business-Type		
	Activities	Activities	Total	Activities	Activities	Total
	2021	2021	2021	2020	2020	2020
<b>Assets</b>						
Current and other assets	\$66,996,128	\$1,145,453	\$68,141,581	\$53,432,145	\$981,584	\$54,413,729
Capital assets, net of depreciation	47,925,201	1,640,194	49,565,395	47,714,551	1,877,931	49,592,482
Total Assets	<u>114,921,329</u>	<u>2,785,647</u>	<u>117,706,976</u>	<u>101,146,696</u>	<u>2,859,515</u>	<u>104,006,211</u>
<b>Deferred Outflows of Resources</b>						
Pensions and OPEB	4,231,394	113,612	4,345,006	6,420,362	237,096	6,657,458
<b>Liabilities</b>						
Current and other Liabilities	2,476,147	156,994	2,633,141	2,356,405	139,923	2,496,328
Non-Current Liabilities						
Due within one year	510,803	268,606	779,409	716,512	296,467	1,012,979
Due in more than one year:						
Net Pension Liability	17,429,608	389,997	17,819,605	22,604,611	540,104	23,144,715
Net OPEB Liability	0	0	0	15,361,666	418,951	15,780,617
Other Amounts	4,712,951	2,238,295	6,951,246	4,996,872	2,514,862	7,511,734
Total Liabilities	<u>25,129,509</u>	<u>3,053,892</u>	<u>28,183,401</u>	<u>46,036,066</u>	<u>3,910,307</u>	<u>49,946,373</u>
<b>Deferred inflows of resources</b>						
Property taxes not levied to finance						
current year operations	8,767,541	0	8,767,541	8,266,198	0	8,266,198
Pension and OPEB	14,033,732	325,491	14,359,223	7,035,052	202,504	7,237,556
Total deferred inflows of resource	<u>22,801,273</u>	<u>325,491</u>	<u>23,126,764</u>	<u>15,301,250</u>	<u>202,504</u>	<u>15,503,754</u>
<b>Net Position</b>						
Net investment in capital assets	44,407,811	1,445,194	45,853,005	43,498,858	1,627,363	45,126,221
Restricted	36,749,938	0	36,749,938	26,984,461	0	26,984,461
Unrestricted (deficit)	(9,935,808)	(1,925,318)	(11,861,126)	(24,253,577)	(2,643,563)	(26,897,140)
Total Net Position	<u>\$71,221,941</u>	<u>(\$480,124)</u>	<u>\$70,741,817</u>	<u>\$46,229,742</u>	<u>(\$1,016,200)</u>	<u>\$45,213,542</u>

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
**(Unaudited)**

---

The net pension liability (NPL) is a significant liability reported by the County at December 31, 2021 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* or *net OPEB 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 or the net OPEB 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 the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position. If there is a net OPEB asset, it will be reported in the asset section of the statement of net position.

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
**(Unaudited)**

---

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.

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 \$71,221,941 in governmental activities and liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$480,124 in business type activities as of December 31, 2021. 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 (51.60%) represents resources that are subject to restrictions on how they can be used.

Current and other assets increased primarily due to increases in equity in pooled cash and investments, as well as a smaller increase in taxes receivable. Capital assets increased due to additions exceeding current year depreciation and deletions. Deferred outflows of resources decreased due primarily to changes in pension actuarial calculations for 2021 which are recognized as deferred outflows of resources. These decreases were partially offset by changes in OPEB actuarial calculations for 2021 which increased that portion of deferred outflows. Current and other liabilities decreased due mainly to a decrease in accounts payable which varies due to timing of invoice payments. Total long-term liabilities decreased due to decreases in net pension liability and debt principal payments, which were partially offset by OPEB liability increases. Deferred inflows of resources increased primarily due to pensions and OPEB for the same reasons as described above for deferred outflows.

**This space intentionally left blank**



**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
**(Unaudited)**

Table 2 provides a summary of the changes in net position for the year ended December 31, 2021 compared with the year ended December 31, 2020.

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

	Governmental Activities 2021	Business-Type Activities 2021	Total 2021	Governmental Activities 2020	Business-Type Activities 2020	Total 2020
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$6,252,449	\$2,973,707	\$9,226,156	\$5,912,876	\$2,709,420	\$8,622,296
Operating Grants and contributions	27,363,733	0	27,363,733	24,368,947	0	24,368,947
Capital Grants and Contributions	1,614,187	0	1,614,187	3,456,259	0	3,456,259
<b>General Revenues</b>						
Taxes	22,322,046	0	22,322,046	19,911,184	0	19,911,184
Intergovernmental	1,438,939	0	1,438,939	1,420,576	0	1,420,576
Investment Income	129,724	1	129,725	677,652	1	677,653
Decrease in Fair Value of Investments	(249,035)	0	(249,035)	0	0	0
Other	1,414,267	75,656	1,489,923	2,535,982	0	2,535,982
Transfers from Component Unit	(220,000)	220,000	0	248,119	13,008	261,127
<b>Total Revenues</b>	<b>\$60,066,310</b>	<b>\$3,269,364</b>	<b>\$63,335,674</b>	<b>\$58,531,595</b>	<b>\$2,722,429</b>	<b>\$61,254,024</b>
<b>Program Expenses</b>						
<b>General Government</b>						
Legislative and Executive	5,929,894	0	5,929,894	11,474,499	0	11,474,499
Judicial	2,114,039	0	2,114,039	2,874,071	0	2,874,071
Public Safety	4,922,272	0	4,922,272	8,039,854	0	8,039,854
Public Works	6,531,006	0	6,531,006	7,903,639	0	7,903,639
Health	7,803,930	0	7,803,930	9,082,588	0	9,082,588
Human Services	7,126,549	0	7,126,549	10,905,959	0	10,905,959
Conservation and Recreation	494,164	0	494,164	419,875	0	419,875
Interest and Fiscal Charges	152,257	0	152,257	186,159	0	186,159
Landfill	0	2,733,288	2,733,288	0	2,719,611	2,719,611
<b>Total Expenses</b>	<b>35,074,111</b>	<b>2,733,288</b>	<b>37,807,399</b>	<b>50,886,644</b>	<b>2,719,611</b>	<b>53,606,255</b>
Increase(decrease) in Net Position	24,992,199	536,076	25,528,275	7,644,951	2,818	7,647,769
Net Position, January 1	46,229,742	(1,016,200)	45,213,542	38,584,791	(1,019,018)	37,565,773
Net Position, December 31	\$71,221,941	(\$480,124)	\$70,741,817	\$46,229,742	(\$1,016,200)	\$45,213,542

**Governmental Activities**

The County financial position increased \$24,992,199 for governmental activities. Legislative and Executive accounted for \$5,929,894 of the \$35,074,111 total expenses for governmental activities or 17% of total expenses. The next largest programs are human services and health, accounting for \$7,126,549 and \$7,803,930, respectively, which represents 20% and 22%, respectively, of total governmental expenses. Expenses increased primarily due to an increase in expenses from the CARES Act program, which was partially offset by a decrease to pension expense.

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
**(Unaudited)**

---

Tax revenue accounts for \$22,322,046 of the \$60,066,310 total revenue for governmental activity, or 37% of total governmental revenues for the year ended December 31, 2021. The increase in tax revenue is primarily due to a full year of collection from the new tax levy for the 911 countywide communication program as well as increases in sales tax collections. Operating grants and contributions increase due to monies received from the CARES Act program, while capital grants and contributions increased due to monies received from the Ohio Public Works Commission (OPWC) and the Ohio Department of Transportation (ODoT).

The County's direct charges to users of governmental services made up \$6,252,449 or 10% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

**Business-Type Activities**

The net position for the business-type activities for the County increased by \$536,076 for the year ended December 31, 2021. The major revenue source was charges for services of \$2,973,707.

**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 \$4,832,987, while total fund balance was \$14,172,487. 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 25% of total General Fund expenditures, while total fund balance represents 73% of that same amount. The fund balance of the County's General Fund increased by \$1,438,373 during 2021. The increase is primarily due to the Cares Act payments which reduced Sheriff personnel expenses significantly.

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

The fund balance of Mental Health decreased \$497,657. The decrease is due to expenditures exceeding revenues for the current year to address increased costs for mental health programs in 2021.

The fund balance of the Board of Developmental Disabilities increased \$1,428,810. The increase is due primarily to a decrease in expenditures as well as a slight increase in tax revenue received. The decrease in expenditures is primarily due to lower personnel and related costs due to COVID-19 in 2021.

The fund balance of Job and Family Services decreased \$196,980 as both revenues and expenditures decreased by approximately \$295,000 and \$177,000, respectively due to increased program activity.

The fund balance of Motor Vehicle and Gas Tax increased \$682,439 as revenues exceeded expenditures primarily due to intergovernmental revenue during 2021.

**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 \$(480,124). 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 2021 with a decrease in net position of \$80,976.

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
**(Unaudited)**

---

**General Fund Budgetary Highlights**

There were minor changes between the original and the final budgets for revenues for the year ended December 31, 2021. The differences between the final budget and the actual for revenues were primarily due to increases in property tax revenue, sales tax revenue, investment earnings, and miscellaneous revenue. There were changes between the original and final budgets for expenditures with the most significant changes being an increase to legislative and executive, judicial, and capital outlay expenditures. The increase to the legislative and executive final budget was for increases for election costs as well as additional informational technology costs. The increase to the judicial final budget was for increases for public defender costs as well as the various courts' increased expenses. The increase to capital outlay final budget was due to anticipated additional expenditures for Cares Act related improvements to facilities and equipment. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive, judicial, public safety and capital outlay expenditures.

**Capital Assets and Debt Administration**

**Capital assets.** The County's capital assets for its governmental and business type activities as of December 31, 2021 amount to \$49,565,395 (net of accumulated depreciation). These capital assets include land, land improvements, building structures and improvements, furniture, fixtures equipment and infrastructure.

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

**Long-term debt.** At the end of the current year, the County had total bonded debt outstanding of \$3,547,000 which is backed by the full faith and credit of the government. The County also had OPWC Loans of \$165,390, and capital leases outstanding in the amount of \$0 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 \$27.7 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 7.1%, which is higher than the rate a year ago. The state average unemployment rate was 5.5% and the national average was 6.7%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2021 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, 2021**

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
<b>Assets:</b>				
Equity in pooled cash and investments	\$ 47,404,272	\$755,216	\$48,159,488	\$0
Cash and cash equivalents in segregated accounts	154,630	0	154,630	14,427
Receivables (net of allowance for uncollectibles)				
Taxes	11,378,609	0	11,378,609	0
Accounts	198,501	320,248	518,749	0
Special assessments	436,655	0	436,655	0
Accrued interest	54,921	0	54,921	0
Revolving Loans	185,516	0	185,516	0
Due from other governments	4,363,834	0	4,363,834	0
Prepaid items	116,870	0	116,870	0
Materials and supplies inventory	619,260	23,139	642,399	0
Net OPEB Asset	2,083,060	46,850	2,129,910	0
Capital assets not being depreciated	1,687,812	307,678	1,995,490	0
Capital assets being depreciated (net of accumulated depreciation)	46,237,389	1,332,516	47,569,905	0
<i>Total assets</i>	<u>114,921,329</u>	<u>2,785,647</u>	<u>117,706,976</u>	<u>14,427</u>
<b>Deferred Outflows of Resources:</b>				
Pensions	3,204,932	77,638	3,282,570	0
OPEB	1,026,462	35,974	1,062,436	0
<i>Total deferred outflows of resources</i>	<u>4,231,394</u>	<u>113,612</u>	<u>4,345,006</u>	<u>0</u>
<b>Liabilities:</b>				
Accounts payable	1,491,683	106,537	1,598,220	0
Accrued wages and benefits	650,235	41,371	691,606	0
Due to other governments	313,232	8,338	321,570	0
Matured compensated absences	10,571	0	10,571	0
Accrued interest payable	10,426	748	11,174	0
Long-term liabilities				
Due within one year	510,803	268,606	779,409	0
Due in more than one year:				
Net Pension Liability (See Note G)	17,429,608	389,997	17,819,605	0
Other Amounts Due in More than One Year	4,712,951	2,238,295	6,951,246	0
<i>Total liabilities</i>	<u>25,129,509</u>	<u>3,053,892</u>	<u>28,183,401</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>				
Property taxes not levied to finance current year operations	8,767,541	0	8,767,541	0
Pensions	7,710,174	181,927	7,892,101	0
OPEB	6,323,558	143,564	6,467,122	0
<i>Total deferred inflows of resources</i>	<u>22,801,273</u>	<u>325,491</u>	<u>23,126,764</u>	<u>0</u>
<b>Net Position:</b>				
Net investment in capital assets	\$ 44,407,811	\$1,445,194	\$45,853,005	\$0
Restricted for:				
Board of developmental disabilities	8,441,270	0	8,441,270	0
Child support	1,305,061	0	1,305,061	0
Real estate	920,356	0	920,356	0
EMA	117,552	0	117,552	0
Muney Road	948,681	0	948,681	0
DD residential	825,876	0	825,876	0
Job and family services	293,521	0	293,521	0
Motor vehicle and gas tax	5,573,790	0	5,573,790	0
Mental health	3,194,516	0	3,194,516	0
Children's services	2,123,642	0	2,123,642	0
Huron County revolving loan	261,146	0	261,146	0
Law Library	671,517	0	671,517	0
Special Projects CP	382,260	0	382,260	0
EPA Hazmat	135,785	0	135,785	0
DRETAC	304,815	0	304,815	0
Help Me Grow	166,347	0	166,347	0
Ditch Maintenance	554,600	0	554,600	0
Local Fiscal Recovery	5,658,744	0	5,658,744	0
Early Intervention	144,904	0	144,904	0
Clerk of Courts Computer	324,653	0	324,653	0
Other purposes	2,648,692	0	2,648,692	0
Capital projects	1,752,210	0	1,752,210	0
Unrestricted (deficit)	(9,935,808)	(1,925,318)	(11,861,126)	14,427
<i>Total net position</i>	<u>\$71,221,941</u>	<u>(\$480,124)</u>	<u>\$70,741,817</u>	<u>\$14,427</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, 2021**

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government -				
Legislative and executive	\$5,929,894	\$1,891,653	\$6,106,360	\$0
Judicial	2,114,039	516,995	1,579,531	0
Public safety	4,922,272	1,376,468	809,161	0
Public works	6,531,006	308,059	7,041,848	1,195,449
Health	7,803,930	448,299	4,447,988	418,738
Human services	7,126,549	1,645,173	7,378,845	0
Conservation and recreation	494,164	65,802	0	0
Interest and fiscal charges	152,257	0	0	0
Total governmental activities	<u>35,074,111</u>	<u>6,252,449</u>	<u>27,363,733</u>	<u>1,614,187</u>
Business-type activities:				
Landfill	2,733,288	2,973,707	0	0
Total primary government	<u>\$37,807,399</u>	<u>\$9,226,156</u>	<u>\$27,363,733</u>	<u>\$1,614,187</u>
<b>Component unit:</b>				
Airport	\$160,850	\$147,575	\$0	\$36,355
Total component unit	<u>\$160,850</u>	<u>\$147,575</u>	<u>\$0</u>	<u>\$36,355</u>

General revenues and transfers:

  Property taxes levied for:

    General purposes

    Board of developmental disabilities

    Mental health

    Senior services

    911 Countywide

  Sales tax

  Intergovernmental revenue not restricted to specific programs

  Investment income

  Decrease in Fair Value of Investments

  Miscellaneous

  Transfers From (To) Business-Type Activities

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

  Changes in net position

  Net position (deficit), January 1

  Net position (deficit), December 31

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

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
\$2,068,119	\$0	\$2,068,119	\$0
(17,513)	0	(17,513)	0
(2,736,643)	0	(2,736,643)	0
2,014,350	0	2,014,350	0
(2,488,905)	0	(2,488,905)	0
1,897,469	0	1,897,469	0
(428,362)	0	(428,362)	0
(152,257)	0	(152,257)	0
156,258	0	156,258	0
0	240,419	240,419	0
156,258	240,419	396,677	0
			23,080
			23,080
2,822,622	0	2,822,622	0
4,688,908	0	4,688,908	0
554,795	0	554,795	0
640,952	0	640,952	0
903,597	0	903,597	0
12,711,172	0	12,711,172	0
1,438,939	0	1,438,939	0
129,724	1	129,725	0
(249,035)	0	(249,035)	0
1,414,267	75,656	1,489,923	3,883
(220,000)	220,000	0	0
24,835,941	295,657	25,131,598	3,883
24,992,199	536,076	25,528,275	26,963
46,229,742	(1,016,200)	45,213,542	(12,536)
\$71,221,941	(\$480,124)	\$70,741,817	\$14,427

-

**Huron County, Ohio  
Balance Sheet  
Governmental Funds  
December 31, 2021**

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets:</b>							
Equity in pooled cash and investments	\$12,268,039	\$3,327,816	\$8,087,111	\$886,833	\$2,259,712	\$18,678,217	\$45,507,728
Cash and cash equivalents in segregated accounts	0	0	0	0	0	154,630	154,630
Receivables (net of allowances for uncollectibles)							
Taxes	4,247,203	518,482	5,183,069	0	0	1,429,855	11,378,609
Accounts	78,335	0	36,963	0	0	83,203	198,501
Special assessments	0	0	0	0	0	436,655	436,655
Accrued interest receivable	54,921	0	0	0	0	0	54,921
Revolving Loans	0	0	0	0	0	185,516	185,516
Due from other governments	814,795	7,876	323,677	0	2,972,655	244,831	4,363,834
Prepaid items	94,472	0	0	0	1,095	21,303	116,870
Materials and supplies inventory	0	0	0	0	614,624	4,636	619,260
<i>Total assets</i>	<u>\$17,557,765</u>	<u>\$3,854,174</u>	<u>\$13,630,820</u>	<u>\$886,833</u>	<u>\$5,848,086</u>	<u>\$21,238,846</u>	<u>\$63,016,524</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances:</b>							
<b>Liabilities:</b>							
Accounts payable	\$405,712	\$153,661	\$75,508	\$144,570	\$71,869	\$640,363	\$1,491,683
Due to other governments	171,365	2,356	27,308	49,094	24,131	38,978	313,232
Accrued wages and benefits	300,165	5,428	69,009	122,478	54,506	98,649	650,235
Matured compensated absences	0	0	0	7,763	2,808	0	10,571
<i>Total liabilities</i>	<u>877,242</u>	<u>161,445</u>	<u>171,825</u>	<u>323,905</u>	<u>153,314</u>	<u>777,990</u>	<u>2,465,721</u>
<b>Deferred Inflows of Resources:</b>							
Property taxes not levied to finance current year operations	2,050,727	488,352	4,881,767	0	0	1,346,695	\$8,767,541
Unavailable revenue - interest	32,927	0	0	0	0	0	32,927
Unavailable revenue - delinquent taxes	126,547	30,130	301,302	0	0	83,160	541,139
Unavailable revenue - intergovernmental	297,835	7,876	233,194	0	1,950,758	49,048	2,538,711
Unavailable revenue - special assessments	0	0	0	0	0	436,655	436,655
<i>Total deferred inflows of resources</i>	<u>2,508,036</u>	<u>526,358</u>	<u>5,416,263</u>	<u>0</u>	<u>1,950,758</u>	<u>1,915,558</u>	<u>12,316,973</u>
<b>Fund Balances:</b>							
Nonspendable	583,529	0	0	0	615,719	25,939	1,225,187
Restricted	0	3,166,371	8,042,732	562,928	3,128,295	18,628,379	33,528,705
Assigned	8,755,971	0	0	0	0	0	8,755,971
Unassigned (deficit)	4,832,987	0	0	0	0	(109,020)	4,723,967
<i>Total fund balances</i>	<u>14,172,487</u>	<u>3,166,371</u>	<u>8,042,732</u>	<u>562,928</u>	<u>3,744,014</u>	<u>18,545,298</u>	<u>48,233,830</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$17,557,765</u>	<u>\$3,854,174</u>	<u>\$13,630,820</u>	<u>\$886,833</u>	<u>\$5,848,086</u>	<u>\$21,238,846</u>	<u>\$63,016,524</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, 2021**

<b>Total Governmental Fund Balances</b>		\$48,233,830
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.		47,925,201
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes and special assessments	977,794	
Intergovernmental	2,538,711	
Interest	32,927	
Total		3,549,432
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	2,083,060	
Deferred outflows of resources related to pensions	3,204,932	
Deferred outflows of resources related to OPEB	1,026,462	
Deferred inflows of resources related to pensions	(7,710,174)	
Deferred inflows of resources related to OPEB	(6,323,558)	
Net pension liability	(17,429,608)	
Total		(25,148,886)
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.		1,896,544
Long-term liabilities, including bonds, loans, capital 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	(10,426)	
Compensated Absences	(1,706,364)	
General Obligation Improvement Bonds Payables	(1,330,000)	
Energy Conservation Bonds Payable	(743,000)	
County Building Bonds Payable	(119,000)	
General Obligation Bonds	(310,000)	
OPWC Loans Payable	(165,390)	
Building Improvement Bonds Payable	(850,000)	
Total		(5,234,180)
<b>Net Position of Governmental Activities</b>		<u>\$71,221,941</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, 2021**

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>							
Taxes	\$15,513,506	\$549,965	\$4,640,604	\$0	\$0	\$1,531,217	\$22,235,292
Charges for services	2,015,327	0	227,160	348,036	145,607	1,963,280	4,699,410
Licenses and permits	3,687	0	0	0	0	0	3,687
Special assessments	0	0	0	0	0	77,343	77,343
Fines and forfeitures	220,192	0	0	0	49,042	1,173,862	1,443,096
Intergovernmental revenue	2,343,428	2,556,071	1,375,168	4,611,160	6,195,495	13,233,990	30,315,312
Investment earnings	188,646	0	0	0	2,310	493	191,449
Decrease in Fair Value of Investments	(249,035)	0	0	0	0	0	(249,035)
Miscellaneous revenue	664,812	5,865	96,380	4,232	94,411	548,567	1,414,267
<i>Total revenues</i>	<u>20,700,563</u>	<u>3,111,901</u>	<u>6,339,312</u>	<u>4,963,428</u>	<u>6,486,865</u>	<u>18,528,752</u>	<u>60,130,821</u>
<b>Expenditures:</b>							
Current:							
General government-							
Legislative and executive	6,150,203	0	0	0	0	1,336,578	7,486,781
Judicial	2,843,969	0	0	0	0	140,745	2,984,714
Public safety	6,694,266	0	0	0	0	1,545,254	8,239,520
Public works	53,726	0	0	0	5,793,511	1,454,343	7,301,580
Health	13,262	3,609,558	4,910,502	0	0	1,672,537	10,205,859
Human services	566,664	0	0	5,085,246	0	4,112,367	9,764,277
Conservation and recreation	494,164	0	0	0	0	0	494,164
Capital outlay	164,355	0	0	0	0	1,613,810	1,778,165
Debt service:							
Principal retirement	158,666	0	0	0	10,915	543,312	712,893
Interest and fiscal charges	6,938	0	0	0	0	146,936	153,874
<i>Total expenditures</i>	<u>17,146,213</u>	<u>3,609,558</u>	<u>4,910,502</u>	<u>5,085,246</u>	<u>5,804,426</u>	<u>12,565,882</u>	<u>49,121,827</u>
<i>Excess of revenues over (under) expenditures</i>	<u>3,554,350</u>	<u>(497,657)</u>	<u>1,428,810</u>	<u>(121,818)</u>	<u>682,439</u>	<u>5,962,870</u>	<u>11,008,994</u>
<b>Other financing sources (uses):</b>							
Issuance of OPWC Loans	0	0	0	0	0	14,590	14,590
Transfers in	85,224	0	0	143,000	0	1,971,139	2,199,363
Transfers out	(2,201,201)	0	0	(218,162)	0	0	(2,419,363)
<i>Total other financing sources (uses)</i>	<u>(2,115,977)</u>	<u>0</u>	<u>0</u>	<u>(75,162)</u>	<u>0</u>	<u>1,985,729</u>	<u>(205,410)</u>
Net change in fund balance	1,438,373	(497,657)	1,428,810	(196,980)	682,439	7,948,599	10,803,584
Fund balance, January 1	12,734,114	3,664,028	6,613,922	759,908	3,061,575	10,596,699	37,430,246
Fund balance, December 31	<u>\$14,172,487</u>	<u>\$3,166,371</u>	<u>\$8,042,732</u>	<u>\$562,928</u>	<u>\$3,744,014</u>	<u>\$18,545,298</u>	<u>\$48,233,830</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, 2021**

---

**Net Change in Fund Balances - Total Governmental Funds** \$10,803,584

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	4,272,910	
Current Year Depreciation	(4,050,083)	
Total		222,827

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		(12,177)
------------------------------------	--	----------

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

Taxes	86,754	
Intergovernmental	101,547	
Interest	(61,725)	
Special Assessments	28,913	
Total		155,489

The issuance of loans in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities. (14,590)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows. 2,537,575

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. 10,876,247

Repayments of bond principal and capital leases 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. 712,893

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. (80,976)

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	(208,673)	
Total		(208,673)

**Net Change in Net Position of Governmental Activities** \$24,992,199

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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes	\$11,738,299	\$11,738,299	\$15,256,548	\$3,518,249
Charges for services	929,000	929,000	1,238,460	309,460
Licenses and permits	2,900	2,900	3,687	787
Fines and forfeitures	175,000	175,000	221,274	46,274
Intergovernmental revenue	1,586,203	1,678,203	2,103,368	425,165
Investment earnings	75,000	75,000	92,319	17,319
Miscellaneous revenue	375,962	421,074	537,818	116,744
Total revenues	<u>14,882,364</u>	<u>15,019,476</u>	<u>19,453,474</u>	<u>4,433,998</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General government-</b>				
Legislative and executive	6,437,672	7,240,843	5,712,536	1,528,307
Judicial	2,647,397	3,070,891	2,887,524	183,367
Public safety	6,829,485	7,180,649	6,799,571	381,078
Public works	850	850	0	850
Health	135,905	135,905	13,500	122,405
Human services	625,524	625,524	599,103	26,421
Miscellaneous	407,155	510,345	506,164	4,181
Capital outlay	550,000	650,000	584,389	65,611
Total expenditures	<u>17,633,988</u>	<u>19,415,007</u>	<u>17,102,787</u>	<u>2,312,220</u>
Excess (deficiency) of revenues over (under) expenditures	(2,751,624)	(4,395,531)	2,350,687	6,746,218
<b>Other financing sources (uses):</b>				
Transfers in	25,000	25,000	-	(25,000)
Transfers out	(2,348,377)	(3,292,068)	(2,386,201)	905,867
Total other financing sources (uses)	<u>(2,323,377)</u>	<u>(3,267,068)</u>	<u>(2,386,201)</u>	<u>880,867</u>
Net change in fund balance	(5,075,001)	(7,662,599)	(35,514)	7,627,085
Fund balance, January 1	7,973,036	7,973,036	7,973,036	0
Prior year encumbrances appropriated	501,004	501,004	501,004	0
Fund balance, December 31	<u>\$3,399,039</u>	<u>\$811,441</u>	<u>\$8,438,526</u>	<u>\$7,627,085</u>

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

**Huron County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Mental Health Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$528,000	\$528,000	\$549,965	\$21,965
Intergovernmental revenue	1,617,408	1,617,408	2,556,071	938,663
Miscellaneous revenue	75,000	75,000	8,896	(66,104)
Total revenues	2,220,408	2,220,408	3,114,932	894,524
Expenditures:				
Current:				
Personal services	250,575	250,575	189,640	60,935
Materials and supplies	15,000	17,000	16,853	147
Charges and services	1,952,833	3,752,833	3,564,046	188,787
Capital purchases	2,000	0	0	0
Total expenditures	2,220,408	4,020,408	3,770,539	249,869
Net change in fund balance	0	(1,800,000)	(655,607)	1,144,393
Fund balance, January 1	3,677,524	3,677,524	3,677,524	0
Prior year encumbrances appropriated	52,150	52,150	52,150	0
Fund balance, December 31	\$3,729,674	\$1,929,674	\$3,074,067	\$1,144,393

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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes	\$4,500,000	\$4,500,000	\$4,640,604	\$140,604
Intergovernmental revenue	1,159,003	1,159,003	1,358,900	199,897
Miscellaneous revenue	325,000	325,000	314,421	(10,579)
<b>Total revenues</b>	<b>5,984,003</b>	<b>5,984,003</b>	<b>6,313,925</b>	<b>329,922</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	3,239,000	3,239,000	2,714,375	524,625
Materials and supplies	75,000	76,747	76,722	25
Charges and services	386,000	2,686,000	2,368,319	317,681
Capital purchases	30,000	30,000	0	30,000
<b>Total expenditures</b>	<b>3,730,000</b>	<b>6,031,747</b>	<b>5,159,416</b>	<b>872,331</b>
Excess (deficiency) of revenues over (under) expenditures	2,254,003	(47,744)	1,154,509	1,202,253
<b>Other financing uses:</b>				
Transfers out	(100,000)	(100,000)	0	100,000
<b>Net change in fund balance</b>	<b>2,154,003</b>	<b>(147,744)</b>	<b>1,154,509</b>	<b>1,302,253</b>
Fund balance, January 1	5,734,560	5,734,560	5,734,560	0
Prior year encumbrances appropriated	214,513	214,513	214,513	0
<b>Fund balance, December 31</b>	<b>\$8,103,076</b>	<b>\$5,801,329</b>	<b>\$7,103,582</b>	<b>\$1,302,253</b>

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

**Huron County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Job and Family Services Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue	\$5,370,000	\$4,406,591	\$4,611,160	\$204,569
Charges for services	485,000	336,230	348,036	11,806
Interest revenue	100	100	0	(100)
Miscellaneous revenue	6,500	6,500	4,232	(2,268)
Total revenues	<u>5,861,600</u>	<u>4,749,421</u>	<u>4,963,428</u>	<u>214,007</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	5,010,000	4,272,213	3,908,067	364,146
Materials and supplies	20,000	15,005	6,761	8,244
Charges and services	1,745,500	1,394,907	1,256,762	138,145
Capital purchases	30,000	20,000	7,810	12,190
Total expenditures	<u>6,805,500</u>	<u>5,702,125</u>	<u>5,179,400</u>	<u>522,725</u>
Excess (deficiency) of revenues under expenditures	<u>(943,900)</u>	<u>(952,704)</u>	<u>(215,972)</u>	<u>736,732</u>
<b>Other financing sources (uses):</b>				
Transfers in	143,900	134,401	143,000	8,599
Transfers out	(100,000)	(100,000)	(85,224)	14,776
Total other financing sources (uses)	<u>43,900</u>	<u>34,401</u>	<u>57,776</u>	<u>23,375</u>
Net change in fund balance	(900,000)	(918,303)	(158,196)	760,107
Fund balance, January 1	906,417	906,417	906,417	0
Prior year encumbrances appropriated	55,000	55,000	55,000	0
Fund balance, December 31	<u>\$61,417</u>	<u>\$43,114</u>	<u>\$803,221</u>	<u>\$760,107</u>

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

**Huron County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Motor Vehicle and Gas Tax Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$35,000	\$35,000	\$48,102	\$13,102
Fines and forfeitures	55,000	55,000	50,836	(4,164)
Intergovernmental revenue	5,903,000	5,563,700	6,044,590	480,890
Investment earnings	2,000	2,000	2,310	310
Miscellaneous revenue	205,000	200,000	200,650	650
Total revenues	<u>6,200,000</u>	<u>5,855,700</u>	<u>6,346,488</u>	<u>490,788</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	2,382,420	2,515,025	2,167,644	347,381
Materials and supplies	1,005,000	1,005,000	844,527	160,473
Charges and services	2,900,000	3,039,127	2,640,830	398,297
Capital purchases	260,000	536,585	522,325	14,260
Total expenditures	<u>6,547,420</u>	<u>7,095,737</u>	<u>6,175,326</u>	<u>920,411</u>
Net change in fund balance	(347,420)	(1,240,037)	171,162	1,411,199
Fund balance, January 1	1,451,528	1,451,528	1,451,528	0
Prior year encumbrances appropriated	369,517	369,517	369,517	0
Fund balance, December 31	<u>\$1,473,625</u>	<u>\$581,008</u>	<u>\$1,992,207</u>	<u>\$1,411,199</u>

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

**Huron County, Ohio**  
**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2021**

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
<b>Assets:</b>		
Current assets:		
Equity in pooled cash and investments	\$755,216	\$1,896,544
Receivables (net of allowances for uncollectibles)	320,248	0
Materials and supplies inventory	23,139	0
<i>Total current assets</i>	<u>1,098,603</u>	<u>1,896,544</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	950,844	0
Less: accumulated depreciation	(4,297,981)	0
Net Capital Assets	<u>1,640,194</u>	<u>0</u>
Net OPEB Asset	46,850	0
<i>Total noncurrent assets</i>	<u>1,687,044</u>	<u>0</u>
<i>Total assets</i>	<u>2,785,647</u>	<u>1,896,544</u>
<b>Deferred Outflows of Resources:</b>		
Pension	77,638	0
OPEB	35,974	0
<i>Total deferred outflows of resources</i>	<u>113,612</u>	<u>0</u>
<b>Liabilities:</b>		
Current liabilities:		
Accounts payable	106,537	0
Accrued wages and benefits	41,371	0
Due to other governments	8,338	0
Accrued interest payable	748	0
Current portion of compensated absences	4,263	0
Current portion of unfunded closure/post-closure	244,343	0
Current portion of bonds payable	20,000	0
<i>Total current liabilities</i>	<u>425,600</u>	<u>0</u>
Non-current liabilities:		
Compensated absences - noncurrent	96,804	0
Unfunded closure/post-closure-noncurrent	1,966,491	0
Bonds payable - noncurrent	175,000	0
Net Pension Liability	389,997	0
<i>Total non-current liabilities</i>	<u>2,628,292</u>	<u>0</u>
<i>Total liabilities</i>	<u>3,053,892</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>		
Pension	181,927	0
OPEB	143,564	0
<i>Total deferred inflows of resources</i>	<u>325,491</u>	<u>0</u>
<b>Net Position:</b>		
Net investment in capital assets	1,445,194	0
Unrestricted (deficit)	(1,925,318)	1,896,544
<i>Total net position (deficit)</i>	<u>(\$480,124)</u>	<u>\$1,896,544</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, 2021**

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Landfill</u>	<u>Internal Service Fund</u>
Operating revenues:		
Charges for services	\$2,973,707	\$0
Miscellaneous	75,656	0
<b>Total operating revenues</b>	<b>3,049,363</b>	<b>0</b>
Operating expenses:		
Personal services	165,164	0
Contract services	2,259,152	26,000
Claims	0	54,976
Materials and supplies	1,876	0
Depreciation	138,894	0
<b>Total operating expenses</b>	<b>2,565,086</b>	<b>80,976</b>
<b>Operating income (loss)</b>	<b>484,277</b>	<b>(80,976)</b>
Nonoperating revenues (expenses):		
Interest income	1	0
Interest and fiscal charges	(10,697)	0
Loss on disposal of capital assets	(157,505)	0
<b>Total nonoperating revenues (expenses)</b>	<b>(168,201)</b>	<b>0</b>
<b>Loss before transfers</b>	<b>316,076</b>	<b>(80,976)</b>
<b>Transfers In</b>	<b>220,000</b>	<b>0</b>
<b>Changes in net position</b>	<b>536,076</b>	<b>(80,976)</b>
<b>Net position (deficit), January 1</b>	<b>(1,016,200)</b>	<b>1,977,520</b>
<b>Net position (deficit), December 31</b>	<b>(\$480,124)</b>	<b>\$1,896,544</b>

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, 2021**

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Cash flows from operating activities:		
Cash received from customers	\$2,996,212	\$0
Cash received from other operating revenues	75,656	0
Cash paid for claims	0	(54,976)
Cash paid to suppliers	(2,529,520)	(26,000)
Cash paid to employees and for fringe benefits	(509,005)	0
Net cash provided by (used for) operating activities	33,343	(80,976)
Cash flows from non-capital financing activities:		
Transfers In	220,000	0
Net cash provided by non-capital financing activities	220,000	0
Cash flows from capital and related financing activities:		
Principal payments - capital lease	(40,568)	0
Interest paid	(10,754)	0
Purchases of assets	(58,662)	0
Principal payments - bonds payable	(15,000)	0
Net cash provided by (used for) capital and related financing activities	(124,984)	0
Interest received	1	0
Net cash provided by investing activities	1	0
Net increase (decrease) in cash and cash equivalents	128,360	(80,976)
Cash and cash equivalents, January 1	626,856	1,977,520
Cash and cash equivalents, December 31	\$755,216	\$1,896,544
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities		
Operating income (loss)	\$484,277	(\$80,976)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	138,894	0
Loss on disposal of capital assets	157,505	0
Pension/OPEB Expense Not Affecting Cash	(369,437)	0
(Increase) decrease in operating assets:		
Receivables	22,505	0
Inventory	(11,164)	0
Increase (decrease) in operating liabilities:		
Accounts payable	(12,962)	0
Accrued wages and benefits	28,085	0
Compensated absences	(4,494)	0
Due to other governments	2,005	0
Unfunded closure/post-closure care costs	(244,366)	0
Total adjustments	(293,429)	0
Net cash provided by (used for) operating activities	\$190,848	(\$80,976)

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, 2021**

	<b>Custodial Funds</b>
<b>Assets:</b>	
Current assets:	
Equity in pooled cash and investments	\$5,098,764
Segregated cash accounts	398,337
Taxes receivable	53,824,273
Due from other governments	3,701,586
<i>Total assets</i>	63,022,960
<b>Liabilities:</b>	
Due to other governments	2,231,539
<b>Deferred Inflows of Resources:</b>	
Property taxes	50,656,892
<b>Net Position:</b>	
Restricted for Individuals, Organizations and Other Governments	\$10,134,529

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**  
**December 31, 2021**

	<b>Custodial Funds</b>
<b>Additions:</b>	
Intergovernmental	\$7,530,605
Amounts received as fiscal agent	6,216,080
Licenses and permits and fees for other governments	187,062
Fines and forfeitures for other governments	21,403,370
Property tax collections for other governments	43,634,498
Auction sale collections for other governments	19,201
	78,990,816
<i>Total additions</i>	<i>78,990,816</i>
<b>Deductions:</b>	
Distributions as fiscal agent	\$5,513,326
Distributions of state funds to other governments	7,049,902
Distributions to State of Ohio	192,736
Fines and forfeitures disbtributions to other governments	21,510,553
Other distributions	57,777
Property tax distributions to other governments	43,172,823
Auction sales distributions to others	19,529
	77,516,646
<i>Total deductions</i>	<i>77,516,646</i>
Change in fiduciary net position	1,474,170
Net position, January 1	8,660,359
Net position, December 31	\$10,134,529

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, 2021**

---

**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, 2021. 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 2021. 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 Q)

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

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

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

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

---

**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.

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, 2021**

---

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, 2021**

---

**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, and the recording of net pension/OPEB liabilities.

**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 position 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, 2021 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 position 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, 2021, but which were levied to finance fiscal year 2022 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, 2021**

---

**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, 2021**

---

**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 2021, 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.

Decrease in Investments during 2021 as reported in the fund financial statements totaled \$249,035 in the governmental funds. Interest in the fund financial statements totaled \$191,449 with \$188,646 in the General Fund, \$2,310 in the Motor Vehicle & Gas Tax, and \$493 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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

---

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

**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, 2021**

---

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) Liability (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, 2021**

---

**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, 2021**

---

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 \$82,402 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, 2021, the County's bank balance of \$11,272,665 was covered by FDIC in the amount of \$1,611,855, collateralized by specifically pledged collateral in the amount of \$7,751,605, collateralized in accordance with state law in the amount of \$1,334,089 and uninsured and uncollateralized in the amount of \$575,116 even though all Ohio Revised Code requirements had been met..

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

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

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

Investments: As of December 31, 2021, the County had the following investments and maturities:

	Carrying/Fair Value	Less than 1 Year	1 - 2 years	Over 2 years
STAR Ohio - Net Asset Value	\$24,110,997	\$24,110,997	\$0	\$0
Commercial Paper	729,483	729,483	0	0
Federal Farm Credit Bank	4,125,010	1,274,816	0	2,850,194
Federal Home Loan Bank	2,361,475	0	0	2,361,475
Federal National Mortgage Association	826,555	337,280	0	489,275
Federal Home Loan Bank Mortgage Corp	1,020,789	0	0	1,020,789
Marketable CD	4,812,237	1,849,937	1,564,553	1,397,747
First American Government Obligation	90,969	90,969	0	0
Foreign Issues	596,862	174,795	174,554	247,513
US Treasury	2,558,952	0	623,319	1,935,633
AGM	490,355	0	0	490,355
Corporate Bond	613,512	0	0	613,512
Municipal Bonds	1,112,612	0	598,468	514,144
<b>Total Investments</b>	<b>\$43,449,808</b>	<b>\$28,568,277</b>	<b>\$2,960,894</b>	<b>\$11,920,637</b>

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, 2021. 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 commercial paper, 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, 2021**

**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 55.50% in STAR Ohio, 1.68% in Commercial Paper, 1.90% in Federal National Mortgage Corporation securities, 9.49% in Federal Farm Credit Bank securities, 2.35% in Federal Home Loan Bank Mortgage Corporation securities, 5.43% in Federal Home Loan Bank securities, 11.08% in Marketable Certificates of Deposit, 2.56% in Municipal Bonds, 5.89% in US Treasury Bonds, 1.37% in Foreign Issues, 0.21% in First American Government Obligation, 1.13% in AGM, and 1.41% in Corporate Bonds.

**Component Unit -Airport -**

Custodial credit risk for deposits is the risk that in the event of bank failure, the Airport will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2021, the Airport’s bank balance of \$21,059 was fully covered by FDIC.

**NOTE D – INTERFUND TRANSACTIONS**

Transfers to/from other funds during 2021 are as follows:

	<b>Transfers In</b>	<b>Transfers Out</b>
<b>Major Funds:</b>		
General Fund	\$ 85,224	\$ 2,201,201
Job and Family Services Fund	143,000	218,162
<b>Total Major Funds</b>	<b>228,224</b>	<b>2,419,363</b>
<b>Proprietary Funds:</b>		
Landfill	220,000	-
<b>Non-Major Funds:</b>		
Dog and Kennel	15,000	-
Child Support	132,938	-
Children Services	465,000	-
Prosecutor Title IV-E	82,100	-
Victims Assistance (VOCA)	25,572	-
Permanent Improvement	750,000	-
Jail Permanent Improvement	14,912	-
County Bond Retirement Fund	485,617	-
<b>Total Non-Major Funds</b>	<b>1,971,139</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 2,419,363</b>	<b>\$ 2,419,363</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. The transfer of \$85,224 from the Job and Family Services Fund to the General Fund was to provide monies for debt service payments. This transfer was originally budgeted as a functional expenditure and was reclassified for reporting purposes as a transfer. 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, 2021**

**NOTE E – CAPITAL ASSETS**

Capital asset activity for the County for the year ended December 31, 2021, 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
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	38,072,760	0	0	38,072,760
Furniture, fixtures and equipment	13,653,625	1,324,195	(126,776)	14,851,044
Infrastructure	56,247,278	2,948,715	0	59,195,993
<i>Total capital assets being depreciated</i>	<u>107,973,663</u>	<u>4,272,910</u>	<u>(126,776)</u>	<u>112,119,797</u>
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(27,330,755)	(822,065)	0	(28,152,820)
Furniture, fixtures and equipment	(8,692,885)	(927,148)	114,599	(9,505,434)
Infrastructure	(25,923,284)	(2,300,870)	0	(28,224,154)
<i>Total accumulated depreciation</i>	<u>(61,946,924)</u>	<u>(4,050,083)</u>	<u>114,599</u>	<u>(65,882,408)</u>
<i>Total capital assets being depreciated, net</i>	<u>46,026,739</u>	<u>222,827</u>	<u>(12,177)</u>	<u>46,237,389</u>
<i>Governmental activities capital assets, net</i>	<u>\$47,714,551</u>	<u>\$222,827</u>	<u>(\$12,177)</u>	<u>\$47,925,201</u>

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

**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>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,811,811	0	0	1,811,811
Land improvements	2,867,842	0	0	2,867,842
Furniture, fixtures and equipment	1,240,466	58,662	(348,284)	950,844
Total capital assets being depreciated	5,920,119	58,662	(348,284)	5,630,497
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(1,332,880)	(49,758)	0	(1,382,638)
Land improvements	(2,154,320)	(49,507)	0	(2,203,827)
Furniture, fixtures and equipment	(862,666)	(39,629)	190,779	(711,516)
Total accumulated depreciation	(4,349,866)	(138,894)	190,779	(4,297,981)
Total capital assets being depreciated, net	1,570,253	(80,232)	(157,505)	1,332,516
<i>Business-type activities capital assets, net</i>	<u>\$1,877,931</u>	<u>(\$80,232)</u>	<u>(\$157,505)</u>	<u>\$1,640,194</u>

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

Governmental activities:	
General government – legislative and executive	\$517,214
General government – judicial	62,795
Public safety	635,724
Public works	2,474,868
Health	142,892
Human services	216,590
<i>Total depreciation expense – governmental activities</i>	<u>\$4,050,083</u>
Business-type activities:	
Landfill	<u>\$138,894</u>

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

---

**NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS**

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

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

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

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

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

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

The original issue amount of the 2002 Various Purpose bonds was \$2,965,000 and these bonds are being repaid from the Debt Service and County Bond Retirement Funds. These bonds were paid in full during 2021.

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 \$27.7 million.

**Capital Lease Obligations:** See Note P for additional disclosures regarding capital lease obligations.

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

At December 31, 2021, the total outstanding on these revenue bonds aggregated \$2,134,000.

**Closure and Post-closure Care Costs:** State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$2,210,834 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.

**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.

Long-term debt and other obligations of the County at December 31, 2021 were as follows:

	<b>Balance January 1, 2021</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2021</b>	<b>Amounts Due In One Year</b>
<b>Governmental Activities:</b>					
General Obligation Bonds					
2007 Energy Conservation Bonds					
4.42%, due serially through 2026	\$874,000	\$0	\$131,000	\$743,000	\$136,000
General Obligation Bonds 2006 County Building 4.7%, due serially through 2026	140,000	0	21,000	119,000	22,000
General Obligation Bonds 2002 Various Purpose Improvement and Refund 2%-4.6%, due serially through 2021	75,000	0	75,000	0	0
General Obligation Bonds 2010 County Courthouse Improvement 2.75%-3.63%, due serially through 2030	335,000	0	25,000	310,000	25,000
General Obligation Improvement Bonds 2018 3.01%, due semi-annually through 2028	1,495,000	0	165,000	1,330,000	170,000
General Obligation Building Improvement Bonds 2014 2.95%, due serially through 2034	930,000	0	80,000	850,000	75,000
Subtotal Governmental Fund Obligations	3,849,000	0	497,000	3,352,000	428,000
OPWC Loans 2017-2019, 0% due annually through 2038	161,715	14,590	10,915	165,390	11,183
Capital Lease	204,978	0	204,978	0	0
Pension Liability	22,604,611	0	5,175,003	17,429,608	0
OPEB Liability	15,361,666	0	15,361,666	0	0
Compensated Absences	1,497,691	1,624,106	1,415,433	1,706,364	71,620
<b>Total Governmental Activities</b>	<b>\$43,679,661</b>	<b>\$1,638,696</b>	<b>\$22,664,995</b>	<b>\$22,653,362</b>	<b>\$510,803</b>

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

	<b>Balance January 1, 2021</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2021</b>	<b>Amounts Due In One Year</b>
<b>Business-Type Activities:</b>					
Landfill closure and post-closure care costs	\$2,455,200	\$0	\$244,366	\$2,210,834	\$244,343
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	210,000	0	15,000	195,000	20,000
Pension Liability	540,104	0	150,107	389,997	0
OPEB Liability	418,951	0	418,951	0	0
Capital Lease	40,568	0	40,568	0	0
Compensated Absences	105,561	44,829	49,323	101,067	4,263
<b>Total Business-type Activities</b>	<b>\$3,770,384</b>	<b>\$44,829</b>	<b>\$918,315</b>	<b>\$2,896,898</b>	<b>\$268,606</b>

A summary of the County's future long-term debt funding requirements as of December 31, 2021 follows:

Year	Governmental Activities General Obligation Bonds		Governmental Activities OPWC Loans	Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Principal	Interest
2022	\$428,000	\$124,584	\$11,183	\$20,000	\$8,970
2023	450,000	108,333	11,450	20,000	8,050
2024	461,000	91,156	11,450	20,000	7,130
2025	470,000	73,508	11,450	20,000	6,210
2026	488,000	66,572	11,450	20,000	5,290
2027-2031	875,000	98,561	57,252	95,000	11,270
2032-2036	180,000	9,736	36,679	0	0
2037-2041	0	0	10,325	0	0
2042-2046	0	0	2,015	0	0
2047-2051	0	0	2,136	0	0
<b>Total</b>	<b>\$3,352,000</b>	<b>\$572,450</b>	<b>\$165,390</b>	<b>\$195,000</b>	<b>\$46,920</b>

**Compensated Absences:** As more fully described in Note B, the County uses the vesting method for recording sick leave obligations. Unpaid vested hours at December 31, 2021 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation	48,498
Sick	38,688

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

**Net Pension Obligations and Net Other Post-Employment Obligations:** The net pension obligations and the net other post-employment (OPEB) obligations 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 and net OPEB obligations.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

---

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

***Net Pension Liability***

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions 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 obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension liability 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 are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan’s unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension 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 - County employees, other than licensed teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

---

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. District 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/investmenst/cafr.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):

**THIS SPACE INTENTIONALLY LEFT BLANK**

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	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

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career. Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be 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 purchase of a monthly defined benefit annuity from OPERS (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.



**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	State and Local	Public Safety	Law Enforcement
<b>2020 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
 <b>2020 Actual Contribution Rates</b>			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

\* 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.

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

The County's contractually required contribution was \$2,595,122 for 2021. Of this amount, \$311,432 is reported as an intergovernmental payable.

**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 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. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 27 years of service, or 30 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

---

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

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

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent 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 Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent goes 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 Combined 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 after termination of employment at age 50 or later.

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. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14% and the statutory member rate is 14% of covered payroll. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2021 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS Ohio was \$8,275 for fiscal year 2021.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

The net pension liability for OPERS and STRS was measured as of December 31, 2020 and June 30, 2021, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020 and July 1, 2021, respectively. 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	0.1193660%	0.00112701%	
Proportionate Share of the Net Pension Liability - Prior Year	<u>0.1157110%</u>	<u>0.00113095%</u>	
Change in Proportionate Share Proportion of the Net Pension Liability	<u>0.0036550%</u>	<u>(0.00000394%)</u>	
Pension Expense	\$ 17,675,506	\$ 144,099	\$ 17,819,605
	\$ 933,017	\$ 46,293	\$ 979,310

At December 31, 2021, 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	\$ -	\$ 4,453	\$ 4,453
Changes in proportion	667,909	6,811	674,720
County contributions subsequent to the measurement date	<u>2,595,122</u>	<u>8,275</u>	<u>2,603,397</u>
Total	<u>\$ 3,263,031</u>	<u>\$ 19,539</u>	<u>\$ 3,282,570</u>

<b>Deferred Inflows of Resources</b>			
Differences between projected and actual economic experience	\$ 739,382	\$ 903	\$ 740,285
Differences between projected and actual investment earnings	6,889,396	124,185	7,013,581
Changes in proportion	<u>81,823</u>	<u>56,412</u>	<u>138,235</u>
Total	<u>\$ 7,710,601</u>	<u>\$ 181,500</u>	<u>\$ 7,892,101</u>

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

**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)***

\$2,603,397 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2022	(\$2,491,675)	(\$55,896)	(\$2,547,571)
2023	(803,051)	(44,008)	(847,059)
2024	(2,808,351)	(35,565)	(2,843,916)
2025	(939,615)	(34,767)	(974,382)
Total	(\$7,042,692)	(\$170,236)	(\$7,212,928)

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future. Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2021 are presented below for the OPERS Traditional Plan.

Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation at 3.25
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

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.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

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

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Defined Benefit portfolio’s target asset allocation as of December 31, 2020, 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 (Arithmetic)</u>
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
<b>Total</b>	<b>100.00 %</b>	<b>5.43 %</b>

***Discount Rate*** The discount rate used to measure the total pension liability was 7.2% for the Traditional Pension Plan and the Combined Plan. 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 7.2 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 (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

---

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

*Actuarial Assumptions – OPERS (continued)*

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$33,716,120	\$17,675,506	\$4,337,760

*Actuarial Assumptions - STRS*

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Projected salary increases	12.50% 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 for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP- 2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2021 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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, 2021**

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

**Actuarial Assumptions – STRS (continued)**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return*</u>
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55 %
Alternatives	17.00	7.09 %
Fixed Income	21.00	3.00 %
Real Estate	10.00	6.00 %
Liquidity Reserves	<u>1.00</u>	2.25 %
Total	<u><u>100.00 %</u></u>	

\* 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include 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, 2021. 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, 2021. 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, 2021.

**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, 2021, 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	\$269,843	\$144,099	\$37,845

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

---

**NOTE H – DEFINED BENEFIT OPEB PLANS**

***Net OPEB Liability (Asset)***

The net OPEB liability (asset) reported on the statement of net position represents a liability (asset) to (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 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 obligation (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 is presented as a long-term *net OPEB liability (asset)* on the accrual basis of accounting. Any liability 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, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS Comprehensive Annual Financial Report referenced below for additional information.

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



**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

---

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring 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. Health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2021. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2021 is 0 percent for both plans. 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 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2021.

**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. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. 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. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2021, STRS did not allocate any employer contributions to post-employment health care.

***OPEB Liabilities (Assets), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

The net OPEB liability (Assets) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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 asset was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

***OPEB Liabilities (Assets), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)***

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

	OPERS	STRS	Total
Proportionate Share of the Net OPEB Liability - Current Year	0.1182180%	0.00112701%	
Proportionate Share of the Net OPEB Liability - Prior Year	0.1142480%	0.00113095%	
Change in Proportionate Share	0.0039700%	-0.00000394%	
Proportion of the Net OPEB Liability (Asset)	(\$2,106,148)	(\$23,762)	(\$2,129,910)
OPEB Expense (Income)	(\$11,820,066)	(\$3,539)	(\$11,823,605)

At December 31, 2021, 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>	OPERS	STRS	Total
Differences between projected and actual economic experience	\$ -	\$ 846	\$ 846
Changes in assumptions	1,035,406	1,518	1,036,924
Differences between projected and actual investment earnings	-	-	-
Changes in proportion	24,666	-	24,666
<b>Total</b>	<b>\$ 1,060,072</b>	<b>\$ 2,364</b>	<b>\$ 1,062,436</b>

<b>Deferred Inflows of Resources</b>			
Differences between projected and actual economic experience	\$ 1,900,784	\$ 4,354	\$ 1,905,138
Changes in assumptions	3,412,591	14,176	3,426,767
Differences between projected and actual investment earnings	1,121,765	6,587	1,128,352
Changes in proportion	922	5,943	6,865
<b>Total</b>	<b>\$ 6,436,062</b>	<b>\$ 31,060</b>	<b>\$ 6,467,122</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. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

***OPEB Liabilities(Assets), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)***

	OPERS	STRS	Total
Year Ending December 31:			
2022	(\$2,795,457)	(\$8,371)	(\$2,803,828)
2023	(1,960,882)	(8,206)	(1,969,088)
2024	(\$487,474)	(8,104)	(495,578)
2025	(132,177)	(3,049)	(135,226)
2026	-	(993)	(993)
Thereafter	-	27	27
Total	(\$5,375,990)	(\$28,696)	(\$5,404,686)

***Actuarial Assumptions - OPERS***

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020.

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

Wage Inflation	3.25 percent
Projected Salary Increases,	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial 3.5 percent, ultimate in 2035
Prior measurement date	10.5 percent, initial

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables. The most recent experience study was completed for the five year period ended December 31, 2015.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees 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. OPERS’ primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. For each major asset class that is included in the Health Care’s portfolio’s target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	100.00 %	4.43 %

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

**Discount Rate** A single discount rate of 6.00 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent. 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 2120. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2120, and the municipal bond rate was applied to all health care costs after that date.

***Sensitivity of the County's Proportionate Share of the Net OPEB Liability 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 6.00 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	(\$523,706)	(\$2,106,148)	(\$3,407,043)

***Sensitivity of the County's Proportionate Share of the Net OPEB Liability 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 liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability 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 2021 is 8.50 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 in the not-too-distant future, 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 asset	(\$2,157,479)	(\$2,106,148)	(\$2,048,718)

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

***Actuarial Assumptions - STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, actuarial valuation are presented below:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll Increases	3 percent	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Health care cost trends	Initial	Ultimate
Medical		
Pre-Medicare	5.00%	4.00%
Medicare	-16.18%	4.00%
Prescription Drug		
Pre-Medicare	6.50%	4.00%
Medicare	29.98%	4.00%

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

**Mortality Rates** — For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

**Experience Studies** — Actuarial assumptions used in the June 30, 2021 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

**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	28.00 %	7.35 %
International Equity	23.00	7.55 %
Alternatives	17.00	7.09 %
Fixed Income	21.00	3.00 %
Real Estate	10.00	6.00 %
Liquidity Reserves	1.00	2.25 %
<b>Total</b>	<u>100.00 %</u>	

\* 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include 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.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

**Actuarial Assumptions – STRS (continued)**

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2021. 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, 2021.

**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) liability as of June 30, 2021, calculated using the current period discount rate assumption of 7.00%, as well as what the net OPEB (asset) 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. Also shown is the net OPEB (asset) liability 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) liability	(\$20,052)	(\$23,762)	(\$26,862)

	1% Decrease in Trend Rates	Current Trend Rate	1% Increase in Trend Rates
County's proportionate share of the net OPEB (asset) liability	(\$26,736)	(\$23,762)	(\$20,084)

**Changes in Assumptions and Benefit Terms since the Prior Measurement Date** The discount rate was adjusted to 7.00% from 7.45% for the June 30, 2021 valuation.

The non-Medicare subsidy percentage was increased effective January 1, 2022, from 2.055% to 2.100% 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 Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

**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 2021 were based, is as follows:

Real property	\$1,209,878,690
Public utility	87,917,690
Total assessed property value	\$1,297,796,380

In 2021 real property taxes were levied on January 1, 2021 on the assessed values as of January 1, 2020 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.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

**NOTE I - PROPERTY AND SALES TAXES (Continued)**

Real property taxes are payable annually or semi-annually. In 2021 if paid annually, payment was due by February 14, 2021. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 14, 2021 with the remainder due July 11, 2021.

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, 2021. 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 2021 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

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

Purpose	Voter Authorized Rate (a)	Rate Levied for Current Year Collection		Final Collection Year
		Agriculture/ Residential (b)	Other	
General Fund	None			
Mental Health	.50	.447931	.488521	2025
MRDD Operating	.20	.031164	.100920	(c)
MRDD Operating	1.30	.997714	1.270154	(c)
MRDD Operating	1.50	1.152223	1.465563	(c)
MRDD Operating	1.00	.841577	.977042	2021
MRDD Operating	1.00	.978069	.987772	2023
Senior Citizens	.50	.420722	.488521	2024
Senior Citizens	.05	.044793	.048852	2024
Senior Citizens	.05	.050000	.049833	2024
911 & Countywide Communications	.725	.725000	.722590	2024
Health Operating	.50	.490139	.493655	2027

- (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, 2021**

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

A reconciliation for all major governmental funds at December 31, 2021 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
GAAP Basis	\$1,438,373	(\$497,657)	\$1,428,810	(\$196,980)	\$682,439
Net adjustment for revenue accruals	(307,325)	3,031	(25,387)	0	(140,377)
Net adjustment for expenditure accruals	86,522	92,769	(40,717)	122,394	(106,172)
Net adjustments for encumbrances	(754,286)	(253,750)	(208,197)	(83,610)	(264,728)
Non-Budgeted Funds	(498,798)	0	0	0	0
Budget Basis	\$(35,514)	(\$655,607)	\$1,154,509	(\$158,196)	\$171,162

**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.

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 2021 was \$205,646.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

---

NOTE L - RISK MANAGEMENT (Continued)

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 one 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, 2021, the WIA Fund had a deficit fund balance of \$109,020 which was created by the application of accounting principles generally accepted in the United States of America. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The Landfill Fund had a deficit net position of \$480,124. This fund complies with Ohio state law, which does not permit cash basis deficits. The General Fund provides transfers when cash is required, not when accruals occur. The deficit net position resulted from adjustments for accrued liabilities. This deficit should be eliminated by future revenues not recognized under generally accepted accounting principles at December 31, 2021.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

**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	Other Governmental Funds	Total Governmental Funds
<b>Non-spendable</b>							
Unclaimed Monies	\$489,057	\$0	\$0	\$0	\$0	\$0	\$489,057
Materials & Supplies Inventories	0	0	0	0	614,624	4,636	619,260
Prepays	94,472	0	0	0	1,095	21,303	116,870
<b>Total of Non-spendable</b>	<b>583,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>615,719</b>	<b>25,939</b>	<b>1,225,187</b>
<b>Restricted For:</b>							
Board of Developmental Disabilities	0	0	8,042,732	0	0	0	8,042,732
Child Support	0	0	0	0	0	1,342,456	1,342,456
Local Fiscal Recovery	0	0	0	0	0	5,658,744	5,658,744
Real estate assessment	0	0	0	0	0	946,472	946,472
EMA	0	0	0	0	0	125,436	125,436
Muney Road	0	0	0	0	0	948,681	948,681
911 equipment	0	0	0	0	0	26,786	26,786
DD residential	0	0	0	0	0	825,876	825,876
Job and family services	0	0	0	562,928	0	0	562,928
Motor vehicle and gas tax	0	0	0	0	3,128,295	0	3,128,295
Mental Health	0	3,166,371	0	0	0	0	3,166,371
Children's services	0	0	0	0	0	2,123,642	2,123,642
Felony delinquent care and custody	0	0	0	0	0	151,667	151,667
Huron County revolving loan	0	0	0	0	0	261,146	261,146
Law Library	0	0	0	0	0	671,517	671,517
Special Projects CP	0	0	0	0	0	407,672	407,672
DRETAC	0	0	0	0	0	314,914	314,914
EPA hazmat	0	0	0	0	0	135,785	135,785
Help me grow	0	0	0	0	0	825,876	825,876
Ditch maintenance	0	0	0	0	0	123,664	123,664
Victims assistance	0	0	0	0	0	118,889	118,889
Clerk of Courts computer	0	0	0	0	0	324,653	324,653
Early Intervention	0	0	0	0	0	144,904	144,904
Other purposes	0	0	0	0	0	1,397,388	1,397,388
Debt service	0	0	0	0	0	1	1
Capital projects	0	0	0	0	0	1,752,210	1,752,210
<b>Total Restricted</b>	<b>0</b>	<b>3,166,371</b>	<b>8,042,732</b>	<b>562,928</b>	<b>3,128,295</b>	<b>18,628,379</b>	<b>33,528,705</b>
<b>Assigned</b>							
Purchase Orders	356,179	0	0	0	0	0	356,179
2022 Appropriations	8,399,792	0	0	0	0	0	8,399,792
<b>Total Assigned</b>	<b>8,755,971</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,755,971</b>
<b>Unassigned (Deficit)</b>	<b>4,832,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(109,020)</b>	<b>4,723,967</b>
<b>Total Fund Balances</b>	<b>\$14,172,487</b>	<b>\$3,166,371</b>	<b>\$8,042,732</b>	<b>\$562,928</b>	<b>\$3,744,014</b>	<b>\$18,545,298</b>	<b>\$48,233,830</b>

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

---

**NOTE O – SIGNIFICANT ENCUMBRANCES BY FUND**

At year end, the significant encumbrances are as follows:

General Fund	\$754,286
Mental Health	253,750
Children Services	255,000
Board of Developmental Disabilities Fund	208,197
Muny Road	304,853
Motor Vehicle and Gas Tax Fund	264,728
Permanent Improvements	800,000
Landfill Fund	114,223

**NOTE P – CAPITAL LEASES**

During 2019, the County entered into a capital lease for a 911 upgrade. During 2018, the County entered in capital leases for sheriff explorers and a HVAC system. During 2017, the County entered into capital leases for sheriff cruisers and a wheel loader. The terms of the agreements provide options to purchase the equipment. The leases meet the criteria of a capital lease as defined by GASB Statement No. 62. Capital lease payments have been reclassified and are reflected as debt service in the basic financial statements for the General Fund. These expenditures are reflected as program/object expenditures on a budgetary basis in the General Fund.

The capital assets acquired by the leases have been capitalized in the statement of net position in the amount of \$957,477, which is equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded on the statement of net position. Principal payments in fiscal year 2021 totaled \$204,978 in the governmental funds and \$40,568 in business-type funds. The lease balances were paid off during fiscal year 2021.

**NOTE Q – RELATED ORGANIZATION**

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

**NOTE R – COVID-19**

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

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

During 2021, the County did not receive COVID-19 funding. The County did not subgrant funds to other governments and organization nor were funds returned to any granting agency, and no funds were spent on-behalf of other governments. The County also did not receive on-behalf of grants from another government.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

---

NOTE S - 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**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*Ohio Public Employees Retirement System*  
*Last Eight Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014 (1)</u>
Total plan pension liability	\$ 112,832,541,470	\$ 110,887,288,085	\$ 108,264,577,647	\$ 102,273,912,351	\$ 99,817,932,954	\$ 91,534,580,978	\$ 89,017,348,266	\$ 86,407,229,435
Plan net position	<u>98,024,718,613</u>	<u>91,121,609,718</u>	<u>80,876,605,054</u>	<u>86,585,851,024</u>	<u>77,109,633,485</u>	<u>74,213,320,352</u>	<u>76,956,230,642</u>	<u>74,618,532,269</u>
Net pension liability	14,807,822,857	19,765,678,367	27,387,972,593	15,688,061,327	22,708,299,469	17,321,260,626	12,061,117,624	11,788,697,166
County's proportion of the net pension liability	0.119366%	0.115711%	0.114745%	0.112993%	0.116478%	0.119010%	0.122142%	0.122142%
County's proportionate share of the net pension liability	\$ 17,675,506	\$ 22,871,065	\$ 31,426,329	\$ 17,726,411	\$ 26,450,172	\$ 20,614,033	\$ 14,731,690	\$ 14,398,951
County's covered payroll	\$ 17,881,671	\$ 17,274,586	\$ 16,468,107	\$ 15,880,354	\$ 15,531,117	\$ 15,507,275	\$ 14,994,308	\$ 14,734,392
County's proportionate share of the net pension liability as a percentage of its covered payroll	98.85%	132.40%	190.83%	111.62%	170.30%	132.93%	98.25%	97.72%
Plan fiduciary net position as a percentage of the total pension liability	86.88%	82.17%	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

(1) Information prior to 2014 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 Pension Liability*  
*State Teachers Retirement System of Ohio*  
*Last Eight Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014 (1)</u>
Total plan pension liability	\$ 104,591,406,377	\$ 98,672,288,072	\$ 97,840,944,397	\$ 96,904,056,552	\$ 96,126,440,462	\$ 100,756,422,489	\$ 99,014,653,744	\$ 96,167,057,000
Plan net position	91,805,507,590	74,475,846,279	75,726,545,352	74,916,301,830	72,371,226,119	67,283,408,184	71,377,578,736	71,843,596,000
Net pension liability	12,785,898,787	24,196,441,793	22,114,399,045	21,987,754,722	23,755,214,343	33,473,014,305	27,637,075,008	24,323,461,000
County's proportion of the net pension liability	0.00112701%	0.00113095%	0.00107561%	0.00131411%	0.00158055%	0.00131413%	0.00146701%	0.00126573%
County's proportionate share of the net pension liability	\$ 144,099	\$ 273,650	\$ 237,865	\$ 288,943	\$ 375,463	\$ 439,879	\$ 405,439	\$ 307,869
County's covered payroll	\$ 73,857	\$ 135,057	\$ 127,214	\$ 120,964	\$ 121,864	\$ 153,057	\$ 139,269	\$ 183,115
County's proportionate share of the net pension liability as a percentage of its covered payroll	195.11%	202.62%	186.98%	238.87%	308.10%	287.40%	291.12%	168.13%
Plan fiduciary net position as a percentage of the total pension liability	87.78%	75.48%	77.40%	77.31%	75.29%	66.78%	72.09%	74.71%

(1) Information prior to 2014 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 County Pension Contributions*  
*Ohio Public Employees Retirement System*  
*Last Ten Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually required contribution	\$ 2,595,122	\$ 2,503,434	\$ 2,418,442	\$ 2,305,535	\$ 2,064,446	\$ 1,863,734	\$ 1,860,873	\$ 1,799,317	\$ 1,915,471	\$ 1,321,926
Contributions in relation to the contractually required contribution	<u>(2,595,122)</u>	<u>(2,503,434)</u>	<u>(2,418,442)</u>	<u>(2,305,535)</u>	<u>(2,064,446)</u>	<u>(1,863,734)</u>	<u>(1,860,873)</u>	<u>(1,799,317)</u>	<u>(1,915,471)</u>	<u>(1,321,926)</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	\$ 18,536,586	\$ 17,881,671	\$ 17,274,586	\$ 16,468,107	\$ 15,880,354	\$ 15,531,117	\$ 15,507,275	\$ 14,994,308	\$ 14,734,392	\$ 13,219,260
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	13.00%	12.00%	12.00%	12.00%	13.00%	10.00%

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually required contribution	\$ 8,275	\$ 10,340	\$ 18,908	\$ 17,810	\$ 16,935	\$ 17,061	\$ 21,428	\$ 18,105	\$ 23,805	\$ 18,572
Contributions in relation to the contractually required contribution	<u>(8,275)</u>	<u>(10,340)</u>	<u>(18,908)</u>	<u>(17,810)</u>	<u>(16,935)</u>	<u>(17,061)</u>	<u>(21,428)</u>	<u>(18,105)</u>	<u>(23,805)</u>	<u>(18,572)</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	\$ 59,107	\$ 73,857	\$ 135,057	\$ 127,214	\$ 120,964	\$ 121,864	\$ 153,057	\$ 139,269	\$ 183,115	\$ 142,862
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%	13.00%	13.00%

See accompanying notes to the required supplementary information.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total plan OPEB liability	\$ 11,445,839,235	\$ 26,459,655,619	\$ 24,290,625,123	\$ 23,678,097,060	\$ 21,980,827,536
Plan net position	13,227,419,100	12,647,057,751	11,252,985,702	12,818,833,665	11,880,487,863
Net OPEB liability/(asset)	(1,781,579,865)	13,812,597,868	13,037,639,421	10,859,263,395	10,100,339,673
County's proportion of the net OPEB liability /(asset)	0.11821800%	0.11424800%	0.11353500%	0.11194000%	0.11452000%
County's proportionate share of the net OPEB liability/(asset)	\$ (2,106,148)	\$ 15,780,617	\$ 14,802,284	\$ 12,155,859	\$ 11,566,909
County's covered payroll	\$ 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	-11.78%	91.35%	89.88%	76.55%	74.48%
Plan fiduciary net position as a percentage of the total OPEB liability/(asset)	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 Five Years (1)*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total plan OPEB liability (asset)	\$ 2,821,321,000	\$ 2,139,796,858	\$ 2,215,918,035	\$ 2,114,451,106	\$ 7,377,410,000
Plan net position	<u>4,929,739,000</u>	<u>3,897,296,153</u>	<u>3,872,157,689</u>	<u>3,721,348,874</u>	<u>3,475,779,000</u>
Net OPEB liability (asset)	(2,108,418,000)	(1,757,499,295)	(1,656,239,654)	(1,606,897,768)	3,901,631,000
County's proportion of the net OPEB liability (asset)	0.00112701%	0.00113095%	0.00107561%	0.00131411%	0.00158055%
County's proportionate share of the net OPEB liability (asset)	\$ (23,762)	\$ (19,876)	\$ (17,815)	\$ (21,116)	\$ 61,667
County's covered payroll	\$ 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	-32.17%	-14.72%	-14.00%	-17.46%	50.60%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	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 Six Years (1)*

	<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>
County covered payroll	\$ 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%	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 Six Years (1)*

	<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>
County covered payroll	\$ 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%

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

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (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.

*Changes in assumptions:* There were no significant changes in assumptions for 2015 through 2018.

For 2018, the employer contribution rate allocated to pensions increased from 13.00 percent to 14.00 percent.

For 2019, the investment rate of return decreased from 7.5 percent to 7.2 percent.

There were no significant changes in assumptions for 2020 or 2021.

***Net OPEB Liability (Asset)***

*Changes in benefit terms:* There were no changes in benefit terms from the amounts reported for 2017-2020.

*Changes in assumptions*

Changes in assumptions for 2018 were as follows:

- The single discount rate decreased from 4.23 percent to 3.85 percent.
- The employer contribution rate allocated to health care decreased from 1.00 percent to 0.00 percent.

For 2019, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate increased from 3.85 percent to 3.96 percent.
- The investment rate of return decreased from 6.5 percent to 6 percent.
- The municipal bond rate increased from 3.31 percent to 3.71 percent.
- The initial health care cost trend rate increased from 7.5 percent to 10 percent.

For 2020, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate decreased from 3.96 percent to 3.16 percent.
- The municipal bond rate decreased from 3.71 percent to 2.75 percent.

For 2021, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate increased from 3.16 percent to 6.00 percent.
- The municipal bond rate decreased from 2.75 percent to 2.00 percent.
- The initial health care cost trend rate decreased from 10.50 percent to 8.50 percent.

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

***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 2018-2020.

*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 2018-2020.

***Net OPEB Liability (Asset)***

*Changes in benefit terms:* There were no changes in benefit terms from the amounts reported for 2017-2020.

*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%.

**Huron County, Ohio  
General Fund  
December 31, 2021**

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, 2021**

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services	\$445,256	\$467,025	\$428,914	\$38,111
Materials and supplies	1,500	3,000	2,652	348
Charges and services	24,937	42,657	24,981	17,676
Capital purchases	5,000	20,000	9,796	10,204
Microfilm-				
Personal services	56,535	61,283	57,692	3,591
Materials and supplies	1,900	2,000	707	1,293
Charges and services	23,703	24,950	12,972	11,978
Data Processing and IT				
Personal services	161,856	333,098	145,271	187,827
Materials and supplies	2,000	18,000	5,582	12,418
Charges and services	126,286	204,900	90,044	114,856
Capital purchases	54,000	115,000	55,585	59,415
Auditor-				
Personal services	238,756	256,103	254,002	2,101
Charges and services	5,000	5,000	4,110	890
Treasurer-				
Personal services	152,963	155,458	149,416	6,042
Materials and supplies	3,500	10,000	7,405	2,595
Charges and services	24,700	34,200	27,264	6,936
Prosecutor-				
Personal services	681,761	714,807	713,600	1,207
Materials and supplies	3,000	7,841	7,841	0
Charges and services	40,749	74,074	74,074	-
Capital purchases	1,000	4,500	4,500	0
Board of revision-				
Charges and services	1,140	1,200	475	725
Human Resources				
Personal services	142,250	73,386	62,279	11,107
Materials and supplies	350	1,000	548	452
Charges and services	3,335	15,000	414	14,586
Capital purchases	100	2,000	1,324	676

- continued

**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2021**

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services	\$280,816	\$286,038	\$260,967	\$25,071
Materials and supplies	11,184	11,184	10,971	213
Charges and services	209,862	312,964	302,584	10,380
Building maintenance-				
Personal services	452,300	477,339	404,551	72,788
Materials and supplies	69,000	73,000	36,339	36,661
Charges and services	477,050	494,000	341,199	152,801
Capital purchases	40,000	50,000	15,359	34,641
Recorder-				
Personal services	140,661	146,224	141,853	4,371
Materials and supplies	1,900	2,000	1,419	581
Charges and services	285	8,300	8,081	219
Mechanic-				
Personal services	59,250	59,250	58,410	840
Materials and supplies	7,013	15,078	15,078	0
Insurance & taxes				
Charges and services	1,896,428	2,140,590	1,789,571	351,019
Contingencies				
Contingencies	402,583	323,251	0	323,251
Bureau of inspection				
Charges and services	100,000	100,000	90,286	9,714
Real estate assessment				
Personal services	87,763	95,143	94,420	723
Total legislative and executive	6,437,672	7,240,843	5,712,536	1,528,307
Judicial				
Common pleas court-				
Personal services	420,359	442,219	414,664	27,555
Materials and supplies	2,900	3,800	3,800	0
Charges and services	42,036	54,281	44,243	10,038
Capital purchases	7,900	15,395	15,395	0

- continued

**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2021**

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services	\$1,088	\$1,122	\$1,020	\$102
Charges and services	206	206	181	25
Court of appeals				
Charges and services	300	300	0	300
Juvenile court-				
Personal services	339,005	355,759	337,111	18,648
Materials and supplies	24,000	25,000	19,398	5,602
Charges and services	36,655	36,655	27,319	9,336
Capital purchases	20,000	23,800	18,462	5,338
Probate court-				
Personal services	159,985	164,575	158,128	6,447
Materials and supplies	5,000	5,000	4,380	620
Charges and services	26,878	26,878	24,519	2,359
Capital purchases	7,500	7,500	6,078	1,422
Clerk of courts-				
Personal services	402,211	416,773	413,829	2,944
Materials and supplies	31,000	39,750	29,116	10,634
Charges and services	5,035	10,560	2,899	7,661
Public defender				
Personal services	391,376	433,726	432,692	1,034
Materials and supplies	2,400	2,800	2,622	178
Charges and services	19,513	35,674	33,958	1,716
Capital purchases	1,500	1,600	722	878
Municipal court-				
Charges and services	240,550	329,552	315,341	14,211
Miscellaneous				
Charges and services	460,000	637,966	581,647	56,319
Total judicial	2,647,397	3,070,891	2,887,524	183,367
Public safety				
Coroner-				
Personal services	64,064	64,225	63,957	268
Materials and supplies	400	400	385	15
Charges and services	64,300	103,447	103,447	0

- continued

**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2021**

	Original	Final	Actual	Variance With Final Budget
<b>Sheriff-</b>				
Personal services	\$2,158,778	\$2,176,645	\$2,164,632	\$12,013
Materials and supplies	80,000	104,267	104,267	0
Charges and services	124,400	136,618	136,177	441
Capital purchases	35,000	46,502	46,502	0
<b>Disaster services-</b>				
Personal services	79,993	82,316	82,009	307
Materials and supplies	8,700	12,000	8,861	3,139
Charges and services	4,000	4,000	3,975	25
Capital purchases	7,000	9,000	6,956	2,044
<b>Adult probation-</b>				
Materials and supplies	2,000	3,500	3,500	0
Capital purchases	3,800	3,669	3,661	8
Charges and services	3,600	5,231	5,231	0
<b>Juvenile probation</b>				
Personal services	392,094	429,201	341,107	88,094
Charges and services	10,960	12,000	687	11,313
<b>Juvenile detention</b>				
Charges and services	110,000	155,000	85,776	69,224
<b>Jail Operations-</b>				
Personal services	2,697,996	2,771,277	2,669,375	101,902
Materials and supplies	585,000	622,880	622,880	0
Charges and services	267,400	289,185	271,900	17,285
Capital purchases	55,000	74,286	74,286	0
<b>Out of County Jail</b>				
Charges and services	75,000	75,000	0	75,000
<b>Total public safety</b>				
	6,829,485	7,180,649	6,799,571	381,078
<b>Public works</b>				
<b>Sanitation/Ditches</b>				
Charges and services	850	850	0	850
<b>Total public works</b>				
	850	850	0	850

- continued

**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2021**

	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	123,905	123,905	1,500	122,405
Total health	135,905	135,905	13,500	122,405
Human Services				
Verterans service				
Personal services	406,343	406,343	381,549	24,794
Materials and supplies	10,000	10,000	10,000	0
Charges and services	190,681	190,681	190,681	0
Capital purchases	5,000	5,000	5,000	0
Soldiers relief				
Charges and services	13,500	13,500	11,873	1,627
Total human services	625,524	625,524	599,103	26,421
Miscellaneous				
OSU Extension				
Charges and services	178,505	187,900	187,900	0
Development Council				
Charges and services	44,650	102,000	102,000	0
Soil and Water				
Charges and services	171,000	180,000	180,000	0
Fair Boad				
Charges and services	3,000	3,000	3,000	0
Airport				
Charges and services	10,000	37,445	33,264	4,181
Total miscellaneous	407,155	510,345	506,164	4,181
Capital Outlay				
Charges and services	550,000	650,000	584,389	65,611
Total expenditures	17,633,988	19,415,007	17,102,787	2,312,220
Other financing uses:				
Transfers - out	2,348,377	3,292,068	2,386,201	905,867
Total expenditures and other financing uses	\$19,982,365	\$22,707,075	19,488,988	\$3,218,087

**Huron County, Ohio**  
**Nonmajor Governmental Funds**  
**December 31, 2021**

**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.

**Local Fiscal Recovery Fund** – To account for monies received from the American Rescue Plan Act of 2021.

**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.

**Mun 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.

**Cares Act** – To account for grant monies received due to the COVID-19 pandemic.

**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, 2021**

- \* 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
- \* Probation Services
- \* Adult Probation Services
- \* Mediation - Juvenile
- \* Annexation Petition
- \* Special Projects Common Pleas Court
- \* Juvenile Court Computerization
- \* Clerk of Courts Computerization
- \* Concealed Weapons
- \* Juvenile Indigent Drivers Alcohol Treatment
- \* Youth Program
- \* Common Pleas Court Computerization
- \* TB Levy
- \* Opportunities for Ohioans with Disabilities
- \* T-Cap Grant
- \* National Webcheck
- \* Home Visiting
- \* DD Accrual
- \* Indigent Interlock
- \* Marriage License
- \* Juvenile Probation Supervision
- \* Juvenile Court Technology Grant
- \* Juvenile Dependency Court
- \* State Funded Probation Services
- \* DD Medicaid Reserve
- \* Ditch Maintenance
- \* Prosecutor Title IV-E
- \* H2Ohio
- \* Huron County Block Grant
- \* Ohio EPA-Community Development Grant
- \* EPA Recycling
- \* SVAA
- \* Prosecutor Diversion
- \* Victims Assistance
- \* 911 Emergency Equipment
- \* Election Security
- \* Local Emergency Planning
- \* Program Income
- \* EMA Hazmat
- \* NSP Grant
- \* Early Intervention Collaborative
- \* DD Trust
- \* Harter Trust
- \* Commissary Rotary Trust
- \* Canine Trust

**Huron County, Ohio**  
**Nonmajor Governmental Funds (Continued)**  
**December 31, 2021**

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.

**Ohio Public Works Commission (OPWC)** – To account for OPWC monies received and expended for various capital projects.



**Huron County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2021**

	Child Support	Real Estate Assessment	Children's Services	Local Fiscal Recovery Fund	Comprehensive Housing	WIOA	Senior Services	Felony Delinquent Care and Custody	Huron County Revolving Loan
<b>Assets:</b>									
Equity in pooled cash and investments	\$1,437,222	\$966,562	\$2,081,150	\$5,658,744	\$250	\$68,417	\$0	\$162,711	\$75,630
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	678,625	0	0
Accounts	22,156	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	125,773	0	0	0	34,246	0	0
Prepaid Items	0	0	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>\$1,459,378</b>	<b>\$966,562</b>	<b>\$2,206,923</b>	<b>\$5,658,744</b>	<b>\$250</b>	<b>\$68,417</b>	<b>\$712,871</b>	<b>\$162,711</b>	<b>\$261,146</b>
<b>Liabilities:</b>									
Accounts payable	\$80,331	\$1,937	\$83,281	\$0	\$0	\$177,437	\$0	\$740	\$0
Accrued wages and benefits	26,347	12,952	0	0	0	0	0	7,260	0
Due to other governments	10,244	5,201	0	0	0	0	0	3,044	0
<b>Total liabilities</b>	<b>116,922</b>	<b>20,090</b>	<b>83,281</b>	<b>0</b>	<b>0</b>	<b>177,437</b>	<b>0</b>	<b>11,044</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	639,154	0	0
Unavailable revenue - delinquent taxes	0	0	0	0	0	0	39,471	0	0
Unavailable revenue - intergovernmental	0	0	0	0	0	0	34,246	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>712,871</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>									
Nonspendable	0	0	0	0	0	0	0	0	0
Restricted	1,342,456	946,472	2,123,642	5,658,744	250	0	0	151,667	261,146
Unassigned (deficit)	0	0	0	0	0	(109,020)	0	0	0
<b>Total fund balances</b>	<b>1,342,456</b>	<b>946,472</b>	<b>2,123,642</b>	<b>5,658,744</b>	<b>250</b>	<b>(109,020)</b>	<b>0</b>	<b>151,667</b>	<b>261,146</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$1,459,378</b>	<b>\$966,562</b>	<b>\$2,206,923</b>	<b>\$5,658,744</b>	<b>\$250</b>	<b>\$68,417</b>	<b>\$712,871</b>	<b>\$162,711</b>	<b>\$261,146</b>

Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	Cares Act	911 Countywide Communications	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$161,782	\$934,742	\$825,876	\$168,260	\$0	\$121,781	\$4,083,064	\$16,746,191	\$1	\$1,932,025	\$18,678,217
0	0	0		0	0	154,630	154,630	0	0	154,630
0	0	0	0	0	751,230	0	1,429,855	0	0	1,429,855
0	0	0	0	0	0	61,047	83,203	0	0	83,203
0	0	0	0	0	0	436,655	436,655	0	0	436,655
0	0	0	0	0	0	0	185,516	0	0	185,516
0	13,939	0	17,062	0	14,802	39,009	244,831	0	0	244,831
0	0	0	0	0	0	21,303	21,303	0	0	21,303
0	0	0	0	0	0	4,636	4,636	0	0	4,636
<u>\$161,782</u>	<u>\$948,681</u>	<u>\$825,876</u>	<u>\$185,322</u>	<u>\$0</u>	<u>\$887,813</u>	<u>\$4,800,344</u>	<u>\$19,306,820</u>	<u>\$1</u>	<u>\$1,932,025</u>	<u>\$21,238,846</u>
\$33,150	\$0	\$0	\$6,377	\$0	\$7,879	\$69,416	\$460,548	\$0	\$179,815	\$640,363
2,250	0	0	4,853	0	0	44,987	98,649	0	0	98,649
946	0	0	1,649	0	0	17,894	38,978	0	0	38,978
<u>36,346</u>	<u>0</u>	<u>0</u>	<u>12,879</u>	<u>0</u>	<u>7,879</u>	<u>132,297</u>	<u>598,175</u>	<u>0</u>	<u>179,815</u>	<u>777,990</u>
0	0	0	0	0	707,541	0	\$1,346,695	0	0	\$1,346,695
0	0	0	0	0	43,689	0	83,160	0	0	83,160
0	0	0	0	0	14,802	0	49,048	0	0	49,048
0	0	0	0	0	0	436,655	436,655	0	0	436,655
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>766,032</u>	<u>436,655</u>	<u>1,915,558</u>	<u>0</u>	<u>0</u>	<u>1,915,558</u>
0	0	0	0	0	0	25,939	25,939	0	0	25,939
125,436	948,681	825,876	172,443	0	113,902	4,205,453	16,876,168	1	1,752,210	18,628,379
0	0	0	0	0	0	0	(109,020)	0	0	(109,020)
<u>125,436</u>	<u>948,681</u>	<u>825,876</u>	<u>172,443</u>	<u>0</u>	<u>113,902</u>	<u>4,231,392</u>	<u>16,793,087</u>	<u>1</u>	<u>1,752,210</u>	<u>18,545,298</u>
<u>\$161,782</u>	<u>\$948,681</u>	<u>\$825,876</u>	<u>\$185,322</u>	<u>\$0</u>	<u>\$887,813</u>	<u>\$4,800,344</u>	<u>\$19,306,820</u>	<u>\$1</u>	<u>\$1,932,025</u>	<u>\$21,238,846</u>

**Huron County, Ohio**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2021**

	Child Support	Real Estate Assessment	Children's Services	Local Fiscal Recovery Fund	Comprehensive Housing	WIOA	Senior Services	Felony Delinquent Care and Custody	Huron County Revolving Loan
<b>Revenues:</b>									
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$634,624	\$0	\$0
Charges for services	241,831	731,812	0	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0	0	0
Fines and forfeitures	979,851	0	0	0	0	0	0	0	0
Intergovernmental revenue	0	0	1,841,862	5,658,744	506,929	925,823	66,536	311,346	0
Investment earnings	0	0	0	0	0	0	0	0	73
Miscellaneous revenue	43,216	6,995	0	0	0	2,066	0	0	0
<b>Total revenues</b>	<b>1,264,898</b>	<b>738,807</b>	<b>1,841,862</b>	<b>5,658,744</b>	<b>506,929</b>	<b>927,889</b>	<b>701,160</b>	<b>311,346</b>	<b>73</b>
<b>Expenditures:</b>									
<b>Current:</b>									
General government-									
Legislative and executive	0	585,395	0	0	0	0	0	0	85
Judicial	0	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	305,321	0
Public works	0	0	0	0	506,929	0	0	0	0
Health	0	0	0	0	0	0	701,160	0	0
Human services	1,142,311	0	1,767,981	0	0	1,008,804	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
<b>Total expenditures</b>	<b>1,142,311</b>	<b>585,395</b>	<b>1,767,981</b>	<b>0</b>	<b>506,929</b>	<b>1,008,804</b>	<b>701,160</b>	<b>305,321</b>	<b>85</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>122,587</b>	<b>153,412</b>	<b>73,881</b>	<b>5,658,744</b>	<b>0</b>	<b>(80,915)</b>	<b>0</b>	<b>6,025</b>	<b>(12)</b>
<b>Other financing sources (uses):</b>									
Issuance of OPWC Loans	0	0	0	0	0	0	0	0	0
Transfers in	132,938	0	465,000	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>132,938</b>	<b>0</b>	<b>465,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balance</b>	<b>255,525</b>	<b>153,412</b>	<b>538,881</b>	<b>5,658,744</b>	<b>0</b>	<b>(80,915)</b>	<b>0</b>	<b>6,025</b>	<b>(12)</b>
<b>Fund balance (deficit), January 1</b>	<b>1,086,931</b>	<b>793,060</b>	<b>1,584,761</b>	<b>0</b>	<b>250</b>	<b>(28,105)</b>	<b>0</b>	<b>145,642</b>	<b>261,158</b>
<b>Fund balance (deficit), December 31</b>	<b>\$1,342,456</b>	<b>\$946,472</b>	<b>\$2,123,642</b>	<b>\$5,658,744</b>	<b>\$250</b>	<b>(\$109,020)</b>	<b>\$0</b>	<b>\$151,667</b>	<b>\$261,146</b>

Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	Cares Act	911 Countywide Communications	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$0	\$0	\$0	\$0	\$0	\$896,593	\$0	\$1,531,217	\$0	\$0	\$1,531,217
21,975	0	0	0	0	0	967,662	1,963,280	0	0	1,963,280
0	0	0	0	0	0	77,343	77,343	0	0	77,343
0	0	0	0	0	0	194,011	1,173,862	0	0	1,173,862
59,831	187,959	508,203	138,993	12,168	0	1,266,683	11,485,077	134,726	1,614,187	13,233,990
0	0	0	0	0	0	366	439	0	54	493
16,420	0	0	(1,012)	0	0	480,882	548,567	0	0	548,567
98,226	187,959	508,203	137,981	12,168	896,593	2,986,947	16,779,785	134,726	1,614,241	18,528,752
0	0	0		50,936	0	700,162	1,336,578	0	0	1,336,578
0	0	0		0	0	140,745	140,745	0	0	140,745
190,362	0	0		0	0	1,049,571	1,545,254	0	0	1,545,254
0	0	0		0	839,082	108,332	1,454,343	0	0	1,454,343
0	0	4,815	157,514	0	0	809,048	1,672,537	0	0	1,672,537
0	0	0		0	0	193,271	4,112,367	0	0	4,112,367
0	0	0		0	0	0	0	0	1,613,810	1,613,810
0	0	0		0	0	46,312	46,312	497,000	0	543,312
0	0	0		0	0	926	926	146,010	0	146,936
190,362	0	4,815	157,514	50,936	839,082	3,048,367	10,309,062	643,010	1,613,810	12,565,882
(92,136)	187,959	503,388	(19,533)	(38,768)	57,511	(61,420)	6,470,723	(508,284)	431	5,962,870
0	0	0	0	0	0	0	0	0	14,590	14,590
0	0	0	0	0	0	122,672	720,610	485,617	764,912	1,971,139
0	0	0	0	0	0	122,672	720,610	485,617	779,502	1,985,729
(92,136)	187,959	503,388	(19,533)	(38,768)	57,511	61,252	7,191,333	(22,667)	779,933	7,948,599
217,572	760,722	322,488	191,976	38,768	56,391	4,170,140	9,601,754	22,668	972,277	10,596,699
<u>\$125,436</u>	<u>\$948,681</u>	<u>\$825,876</u>	<u>\$172,443</u>	<u>\$0</u>	<u>\$113,902</u>	<u>\$4,231,392</u>	<u>\$16,793,087</u>	<u>\$1</u>	<u>\$1,752,210</u>	<u>\$18,545,298</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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$250,000	\$250,000	\$245,403	(\$4,597)
Intergovernmental revenue	775,000	775,000	979,851	204,851
Miscellaneous revenue	125,000	175,000	177,313	2,313
Total revenues	1,150,000	1,200,000	1,402,567	202,567
Expenditures:				
Current:				
Personal services	1,115,000	1,218,000	803,055	414,945
Materials and supplies	5,000	8,500	0	8,500
Charges and services	702,500	1,108,093	345,983	762,110
Capital purchases	2,500	5,000	0	5,000
Total expenditures	1,825,000	2,339,593	1,149,038	1,190,555
Net change in fund balance	(675,000)	(1,139,593)	253,529	1,393,122
Fund balance, January 1	1,139,593	1,139,593	1,139,593	0
Prior year encumbrances appropriated	22,000	22,000	22,000	0
Fund balance, December 31	\$486,593	\$22,000	\$1,415,122	\$1,393,122

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$600,000	\$600,000	\$731,812	\$131,812
Miscellaneous revenue	3,500	3,500	7,682	4,182
Total revenues	603,500	603,500	739,494	135,994
Expenditures:				
Current:				
Personal services	611,360	635,800	336,796	299,004
Materials and supplies	40,000	40,000	13,359	26,641
Charges and services	555,000	560,000	272,404	287,596
Capital purchases	70,000	70,000	320	69,680
Total expenditures	1,276,360	1,305,800	622,879	682,921
Net change in fund balance	(672,860)	(702,300)	116,615	818,915
Fund balance, January 1	809,946	809,946	809,946	0
Fund balance, December 31	137,086	\$107,646	\$926,561	\$818,915

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,900,000	\$1,680,816	\$1,843,069	\$162,253
Expenditures:				
Current:				
Charges and services	3,365,000	3,944,387	2,280,488	1,663,899
Excess (deficiency) of revenues over (under) expenditures	(1,465,000)	(2,263,571)	(437,419)	1,826,152
Other financing sources:				
Transfers in	465,000	465,000	465,000	0
Net change in fund balance	(1,000,000)	(1,798,571)	27,581	1,826,152
Fund balance, January 1	1,798,572	1,798,572	1,798,572	0
Fund balance, December 31	\$798,572	\$1	\$1,826,153	1,826,152

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Local Fiscal Recovery Special Revenue Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$5,658,744	5,658,744	\$0
Expenditures:				
Current:				
Other	-	5,658,744	-	5,658,744
Net change in fund balance	-	-	5,658,744	5,658,744
Fund balance, January 1	-	-	-	0
Fund balance, December 31	\$0	\$0	\$5,658,744	5,658,744



**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$875,179	\$506,929	\$506,929	\$0
Expenditures:				
Current:				
Charges and services	875,179	551,413	551,163	250
Net change in fund balance	0	(44,484)	(44,234)	250
Fund balance, January 1	44,484	44,484	44,484	0
Fund balance, December 31	\$44,484	\$0	\$250	\$250

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$1,050,000	\$925,823	\$925,823	\$0
Miscellaneous revenue	25,000	2,066	2,066	0
Total revenues	1,075,000	927,889	927,889	0
Expenditures:				
Current:				
Charges and services	1,080,000	1,051,073	1,051,073	0
Net change in fund balance	(5,000)	(123,184)	(123,184)	0
Fund balance, January 1	123,186	123,186	123,186	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, December 31	\$118,186	\$2	\$2	\$0

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$570,000	\$636,861	\$634,624	(\$2,237)
Intergovernmental revenue	64,000	64,300	66,536	2,236
Total revenues	634,000	701,161	701,160	(1)
Expenditures:				
Current:				
Charges and services	634,000	701,160	701,160	0
Net change in fund balance	0	1	0	(1)
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$1	\$0	(\$1)

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$350,000	\$311,780	\$311,780	\$0
Current:				
Personal services	285,900	285,900	253,579	32,321
Charges and services	75,000	75,000	49,741	25,259
Total expenditures	360,900	360,900	303,320	57,580
Net change in fund balance	(10,900)	(49,120)	8,460	57,580
Fund balance, January 1	154,251	154,251	154,251	0
Fund balance, December 31	\$143,351	\$105,131	\$162,711	\$57,580

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$50	\$50	\$73	\$23
Expenditures:				
Current:				
Charges and services	75,692	75,692	85	75,607
Net change in fund balance	(75,642)	(75,642)	(12)	75,630
Fund balance, January 1	75,642	75,642	75,642	0
Fund balance, December 31	\$0	\$0	\$75,630	\$75,630

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$78,500	\$78,500	66,450	(\$12,050)
Miscellaneous revenue	26,503	26,503	89,521	63,018
Total revenues	105,003	105,003	155,971	50,968
Expenditures:				
Current:				
Personal services	84,450	84,497	83,406	1,091
Charges and services	105,035	124,988	116,388	8,600
Total expenditures	189,485	209,485	199,794	9,691
Net change in fund balance	(84,482)	(104,482)	(43,823)	60,659
Fund balance, January 1	161,591	161,591	161,591	0
Prior year encumbrances appropriated	3,500	3,500	3,500	0
Fund balance, December 31	\$80,609	\$60,609	\$121,268	\$60,659

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$155,000	\$155,000	\$186,960	\$31,960
Expenditures:				
Current:				
Charges and services	900,627	902,785	304,853	597,932
Net change in fund balance	(745,627)	(747,785)	(117,893)	629,892
Fund balance, January 1	747,784	747,784	747,784	0
Fund balance, December 31	\$2,157	(\$1)	\$629,891	\$629,892

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$5,000	\$5,000	\$550,125	\$545,125
Expenditures:				
Current:				
Charges and services	10,000	10,000	6,815	3,185
Net change in fund balance	(5,000)	(5,000)	543,310	548,310
Fund balance, January 1	280,564	280,564	280,564	0
Fund balance, December 31	\$275,564	\$275,564	\$823,874	\$548,310



**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$200,000	\$137,531	\$151,109	\$13,578
Expenditures:				
Current:				
Personal services	152,125	152,125	133,731	18,394
Materials and supplies	8,000	8,000	1,757	6,243
Charges and services	39,875	39,875	28,318	11,557
Total expenditures	200,000	200,000	163,806	36,194
Net change in fund balance	0	(62,469)	(12,697)	49,772
Fund balance, January 1	151,528	151,528	151,528	0
Prior year encumbrances appropriated	16,627	16,627	16,627	0
Fund balance, December 31	\$168,155	\$105,686	\$155,458	\$49,772

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Cares Act Special Revenue Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	12,168.00	12,168.00	\$0
Expenditures:				
Current:				
Charges and services	0	79,159	79,159	0
Total expenditures	0	79,159	79,159	0
Net change in fund balance	0	(66,991)	(66,991)	0
Fund balance, January 1	0	0	0	0
Prior year encumbrances appropriated	66,991	66,991	66,991	0
Fund balance, December 31	<u>\$66,991</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$860,000	896,593.00	\$896,593	\$0
Expenditures:				
Current:				
Other	1,065,000	948,554	839,773	108,781
Net change in fund balance	(205,000)	(51,961)	56,820	108,781
Fund balance, January 1	41,961	41,961	41,961	0
Prior year encumbrances appropriated	15,000	15,000	15,000	0
Fund balance, December 31	(\$148,039)	\$5,000	\$113,781	\$108,781

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$150,000	\$125,980	\$130,061	\$4,081
Expenditures:				
Current:				
Personal services	63,100	55,050	45,732	9,318
Supplies	270,000	190,000	92,705	97,295
Charges and services	35,000	545,732	12,510	533,222
Total expenditures	368,100	790,782	150,947	639,835
Net change in fund balance	(218,100)	(664,802)	(20,886)	643,916
Fund balance, January 1	650,780	650,780	650,780	0
Prior year encumbrances appropriated	40,069	40,069	40,069	0
Fund balance, December 31	\$472,749	\$26,047	\$669,963	\$643,916

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$3,200	\$3,198	\$4,836	\$1,638
Expenditures:				
Current:				
Charges and services	7,400	7,931	7,400	531
Net change in fund balance	(4,200)	(4,733)	(2,564)	2,169
Fund balance, January 1	4,733	4,733	4,733	0
Fund balance, December 31	\$533	\$0	\$2,169	\$2,169

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$800	\$800	\$1,443	\$643
Expenditures:				
Current:				
Charges and services	3,000	3,128	3,000	128
Net change in fund balance	(2,200)	(2,328)	(1,557)	771
Fund balance, January 1	2,328	2,328	2,328	0
Fund balance, December 31	\$128	\$0	\$771	\$771

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$8,000	\$7,935	\$9,138	\$1,203
Expenditures:				
Current:				
Charges and services	17,500	18,000	3,044	14,956
Net change in fund balance	(9,500)	(10,065)	6,094	16,159
Fund balance, January 1	10,065	10,065	10,065	0
Fund balance, December 31	\$565	(\$0)	\$16,159	\$16,159

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$231,500	\$205,058	\$201,378	(\$3,680)
Fines and forfeitures	1,000	(2,088)	4,088	6,176
Miscellaneous revenue	3,000	3,000	16,836	13,836
Total revenues	235,500	205,970	222,302	16,332
Expenditures:				
Current:				
Personal services	207,990	189,761	174,960	14,801
Materials and supplies	8,450	8,450	5,781	2,669
Charges and services	88,550	67,895	58,184	9,711
Capital purchases	5,000	5,000	1,408	3,592
Total expenditures	309,990	271,106	240,333	30,773
Net change in fund balance	(74,490)	(65,136)	(18,031)	47,105
Fund balance, January 1	77,363	77,363	77,363	0
Prior year encumbrances appropriated	3,500	3,500	3,500	0
Fund balance, December 31	\$6,373	\$15,727	\$62,832	\$47,105



**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$53,700	\$55,302	\$56,687	\$1,385
Intergovernmental Revenue	-	140,000	140,000	-
Total revenues	53,700	\$195,302	196,687	1,385
Expenditures:				
Current:				
Personal services	89,000	98,182	12,062	86,120
Other	0	156,000	155,000	1,000
Total expenditures	89,000	254,182	167,062	87,120
Net change in fund balance	(35,300)	(58,880)	29,625	88,505
Fund balance, January 1	58,880	58,880	58,880	0
Fund balance, December 31	\$23,580	\$0	\$88,505	\$88,505

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$47,673	\$47,673	\$60,894	\$13,221
Expenditures:				
Current:				
Personal services	69,613	69,613	53,716	15,897
Other expenses	2,000	2,000	501	1,499
Capital purchases	2,200	2,200	565	1,635
Total expenditures	73,813	73,813	54,782	19,031
Net change in fund balance	(26,140)	(26,140)	6,112	32,252
Fund balance, January 1	125,665	125,665	125,665	0
Fund balance, December 31	\$99,525	\$99,525	\$131,777	\$32,252

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$240,000	\$180,043	\$180,043	(\$0)
Expenditures:				
Current:				
Personal services	66,500	72,700	29,221	43,479
Materials and supplies	25,025	37,256	4,838	32,418
Charges and services	223,000	217,541	130,065	87,476
Capital purchases	7,500	20,000	645	19,355
Total expenditures	322,025	347,497	164,769	182,728
Net change in fund balance	(82,025)	(167,454)	15,274	182,728
Fund balance, January 1	167,454	167,454	167,454	0
Fund balance, December 31	\$85,429	\$0	\$182,728	\$182,728

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$10	\$0	\$39	\$39
Expenditures:				
Current:				
Materials and supplies	10	381	0	381
Net change in fund balance	0	(381)	39	420
Fund balance, January 1	381	381	381	0
Fund balance, December 31	\$381	\$0	\$420	\$420

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$42,200	\$35,547	\$35,547	\$0
Miscellaneous revenue	0	0	0	0
Total revenues	42,200	35,547	35,547	0
Expenditures:				
Current:				
Personal services	51,500	47,672	20,831	26,841
Supplies	2,000	1,871	1,871	0
Capital purchases	1,000	1,000	1,000	0
Other expenses	5,500	5,501	5,500	1
Total expenditures	60,000	56,044	29,202	26,842
Net change in fund balance	(17,800)	(20,497)	6,345	26,842
Fund balance, January 1	20,497	20,497	20,497	0
Fund balance, December 31	\$2,697	\$0	\$26,842	\$26,842

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$56,918	\$56,918	\$56,920	\$2
Miscellaneous revenue	0	0	121	121
Total revenues	56,918	56,918	57,041	123
Expenditures:				
Current:				
Personal services	56,918	56,918	56,193	725
Other expenses	0	1,225	0	1,225
Total expenditures	56,918	58,143	56,193	1,950
Excess (deficiency) of revenues				
Net change in fund balance	0	(1,225)	848	2,073
Fund balance, January 1	4,481	4,481	4,481	0
Fund balance, December 31	\$4,481	\$3,256	\$5,329	\$2,073

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$11,500	\$9,211	\$9,211	\$0
Expenditures:				
Current:				
Personal services	16,400	20,227	7,074	13,153
Total expenditures	16,400	20,227	7,074	13,153
Net change in fund balance	(4,900)	(11,016)	2,137	13,153
Fund balance, January 1	11,016	11,016	11,016	0
Fund balance, December 31	\$6,116	\$0	\$13,153	\$13,153

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$15,000	\$15,000	\$15,317	\$317
Expenditures:				
Current:				
Personal services	24,001	24,834	8,320	16,514
Net change in fund balance	(9,001)	(9,834)	6,997	16,831
Fund balance, January 1	9,834	9,834	9,834	0
Fund balance, December 31	\$833	\$0	\$16,831	\$16,831



**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$3,000	\$3,000	\$3,000	\$0
Expenditures:				
Current:				
Other expenses	3,000	3,000	3,000	0
Total expenditures	3,000	3,000	3,000	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)**  
**Adult Probation Services Other Special Revenue Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$7,800	\$7,800	\$26,913	\$19,113
Expenditures:				
Current:				
Capital	15,000	15,000	13,746	1,254
Other expenses	1,000	1,000	0	1,000
Total expenditures	16,000	16,000	13,746	2,254
Excess (deficiency) of revenues				
Net change in fund balance	(8,200)	(8,200)	13,167	21,367
Fund balance, January 1	53,302	53,302	53,302	0
Fund balance, December 31	\$45,102	\$45,102	\$66,469	\$21,367

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Mediation - Juvenile Other Special Revenue Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$27,000	\$27,922	\$29,675	\$1,753
Expenditures:				
Current:				
Capital purchases	90,000	90,000	33,201	56,799
Net change in fund balance	(63,000)	(62,078)	(3,526)	58,552
Fund balance, January 1	83,539	83,539	83,539	0
Fund balance, December 31	\$20,539	\$21,461	\$80,013	\$58,552

**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, 2021**

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

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$125,000	\$113,560	\$113,560	\$0
Expenditures:				
Current:				
Personal services	40,691	40,692	40,150	542
Charges and services	46,000	46,000	32,062	13,938
Total expenditures	86,691	86,692	72,212	14,480
Net change in fund balance	38,309	26,868	41,348	14,480
Fund balance, January 1	357,411	357,411	357,411	0
Fund balance, December 31	\$395,720	\$384,279	\$398,759	\$14,480

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$27,000	\$24,035	\$25,997	\$1,962
Expenditures:				
Current:				
Charges and services	38,000	36,455	26,921	9,534
Net change in fund balance	(11,000)	(12,420)	(924)	11,496
Fund balance, January 1	12,420	12,420	12,420	0
Fund balance, December 31	\$1,420	\$0	\$11,496	\$11,496

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$40,000	\$40,000	\$51,671	\$11,671
Expenditures:				
Current:				
Personal services	5,860	5,860	4,419	1,441
Charges and services	195,000	210,000	18,101	191,899
Total expenditures	200,860	215,860	22,520	193,340
Net change in fund balance	(160,860)	(175,860)	29,151	205,011
Fund balance, January 1	289,838	289,838	289,838	0
Prior year encumbrances appropriated	960	960	960	0
Fund balance, December 31	\$129,938	\$114,938	\$319,949	\$205,011

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$90,000	\$95,000	\$100,911	\$5,911
Miscellaneous revenue	0	0	0	0
Total revenues	90,000	95,000	100,911	5,911
Expenditures:				
Current:				
Personal services	58,075	61,004	46,627	14,377
Charges and services	91,925	95,554	91,925	3,629
Total expenditures	150,000	156,558	138,552	18,006
Net change in fund balance	(60,000)	(61,558)	(37,641)	23,917
Fund balance, January 1	61,560	61,560	61,560	0
Fund balance, December 31	\$1,560	\$2	\$23,919	\$23,917



**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$300	\$239	\$255	\$16
Current:				
Charges and services	5,900	5,953	0	5,953
Net change in fund balance	(5,600)	(5,714)	255	5,969
Fund balance, January 1	5,714	5,714	5,714	0
Fund balance, December 31	\$114	\$0	\$5,969	\$5,969

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines	\$3,800	\$4,250	\$12,559	\$8,309
Expenditures:				
Charges and services	33,200	34,300	2,000	32,300
Net change in fund balance	(29,400)	(30,050)	10,559	40,609
Fund balance, January 1	30,050	30,050	30,050	0
Fund balance, December 31	\$650	\$0	\$40,609	\$40,609

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$3,000	\$3,000	\$4,558	\$1,558
Total revenues	3,000	3,000	4,558	1,558
Expenditures:				
Charges and services	8,000	8,000	173	7,827
Net change in fund balance	(5,000)	(5,000)	4,385	9,385
Fund balance, January 1	18,431	18,431	18,431	0
Fund balance, December 31	\$13,431	\$13,431	\$22,816	\$9,385

**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, 2021**

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

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Opportunities for Ohioans with Disabilities Other Special Revenue Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$30,000	\$16,009	\$16,009	(\$0)
Expenditures:				
Current:				
Materials and supplies	0	2,000	0	2,000
Charges and services	0	3,000	0	3,000
Total expenditures	0	5,000	0	5,000
Net change in fund balance	30,000	11,009	16,009	5,000
Fund balance, January 1	160,572	160,572	160,572	0
Prior year encumbrances appropriated	1,000	1,000	1,000	0
Fund balance, December 31	<u>\$191,572</u>	<u>\$172,581</u>	<u>\$177,581</u>	<u>\$5,000</u>

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$147,426	\$147,426	\$147,528	\$102
Expenditures:				
Current:				
Personal services	57,581	57,581	55,837	1,744
Miscellaneous	150,000	150,000	116,081	33,919
Total expenditures	207,581	207,581	171,918	35,663
Net change in fund balance	(60,155)	(60,155)	(24,390)	35,765
Fund balance, January 1	147,409	147,409	147,409	0
Fund balance, December 31	\$87,254	\$87,254	\$123,019	\$35,765

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$40,000	\$40,000	\$44,243	\$4,243
Expenditures:				
Current:				
Personal services	28,865	28,865	0	28,865
Charges and services	60,135	61,054	60,135	919
Capital purchases	1,000	1,000	1,000	0
Materials and supplies	1,000	1,000	1,000	0
Total expenditures	91,000	91,919	62,135	29,784
Net change in fund balance	(51,000)	(51,919)	(17,892)	34,027
Fund balance, January 1	51,919	51,919	51,919	0
Fund balance, December 31	\$919	\$0	\$34,027	\$34,027

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$0	\$236,445	\$236,445
Miscellaneous revenue	220,000	220,000	2,646	(217,354)
Total revenues	220,000	220,000	239,091	19,091
Expenditures:				
Current:				
Personal services	193,305	193,305	182,801	10,504
Materials and supplies	5,000	5,000	4,988	12
Miscellaneous	21,695	81,695	64,524	17,171
Total expenditures	220,000	280,000	252,313	27,687
Net change in fund balance	0	(60,000)	(13,222)	46,778
Fund balance, January 1	126,975	126,975	126,975	0
Prior year encumbrances appropriated	8,000	8,000	8,000	0
Fund balance, December 31	\$134,975	\$74,975	\$121,753	\$46,778



**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		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	69,771	69,771	69,771	0
Fund balance, December 31	\$69,771	\$69,771	\$69,771	\$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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$100	\$426	\$447	\$21
Expenditures:				
Current:				
Personnel	1,300	1,744	0	1,744
Net change in fund balance	(1,200)	(1,318)	447	1,765
Fund balance, January 1	1,318	1,318	1,318	0
Fund balance, December 31	\$118	\$0	\$1,765	\$1,765

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$10,800	\$10,800	\$13,489	\$2,689
Expenditures:				
Current:				
Charges and services	17,599	18,414	13,112	5,302
Net change in fund balance	(6,799)	(7,614)	377	7,991
Fund balance, January 1	7,614	7,614	7,614	0
Fund balance, December 31	\$815	\$0	\$7,991	\$7,991

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$4,800	\$4,132	\$4,592	\$460
Expenditures:				
Current:				
Charges and services	38,400	37,500	1,609	35,891
Net change in fund balance	(33,600)	(33,368)	2,983	36,351
Fund balance, January 1	33,368	33,368	33,368	0
Fund balance, December 31	(\$232)	\$0	\$36,351	\$36,351

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$75,000	\$0	\$0	\$0
Expenditures:				
Current:				
Charges and services	75,000	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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$30,000	\$30,000	\$34,268	\$4,268
Expenditures:				
Current:				
Personal services	36,550	39,628	34,002	5,626
Other expenses	0	3,078	549	2,529
Total expenditures	36,550	42,706	34,551	8,155
Excess of revenues over (under) expenditures	(6,550)	(12,706)	(283)	12,423
Other financing sources:				
Transfers in	6,550	4,340	72	(4,268)
Net change in fund balance	0	(8,366)	(211)	8,155
Fund balance, January 1	35,652	35,652	35,652	0
Fund balance, December 31	\$35,652	\$27,286	\$35,441	\$8,155

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$225,000	\$225,000	\$225,453	\$453
Expenditures:				
Current:				
Personal services	221,473	223,245	219,059	4,186
Other expenses	50,000	105,079	0	105,079
Total expenditures	271,473	328,324	219,059	109,265
Net change in fund balance	(46,473)	(103,324)	6,394	109,718
Fund balance, January 1	103,324	103,324	103,324	0
Fund balance, December 31	\$56,851	\$0	\$109,718	\$109,718

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Expenditures:				
Current:				
Other expenses	0	0	0	0
Net change in fund balance	0	0	0	0
Fund balance, January 1	705,565	705,565	705,565	0
Fund balance, December 31	<u>\$705,565</u>	<u>\$705,565</u>	<u>\$705,565</u>	<u>\$0</u>



**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Special assessments	\$75,883	\$75,883	\$77,343	\$1,460
Miscellaneous revenue	1,500	1,848	1,767	(81)
Total revenues	77,383	77,731	79,110	1,379
Expenditures:				
Current:				
Personal services	93,686	93,315	64,128	29,187
Materials and supplies	10,000	10,000	2,830	7,170
Charges and services	103,697	107,341	23,517	83,824
Total expenditures	207,383	210,656	90,475	120,181
Net change in fund balance	(130,000)	(132,925)	(11,365)	121,560
Fund balance, January 1	132,925	132,925	132,925	0
Fund balance, December 31	\$2,925	\$0	\$121,560	\$121,560

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	16,253	16,253	\$0
Total revenues	0	16,253	16,253	0
Expenditures:				
Current:				
Personal services	0	82,100	53,190	28,910
Total expenditures	0	82,100	53,190	28,910
Excess (deficiency) of revenues over (under) expenditures	0	(65,847)	(36,937)	(28,910)
Other financing sources:				
Transfers in	0	82,100	82,100	0
Net change in fund balance	0	16,253	45,163	28,910
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$16,253	\$45,163	\$28,910

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	21,000	21,000	\$0
Expenditures:				
Current:				
Personal services	0	20,450	15,126	5,324
Net change in fund balance	0	550	5,874	5,324
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$550	\$5,874	\$5,324

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Huron County Block Grant Other Special Revenue Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$162,000	\$67,000	\$67,000	\$0
Expenditures:				
Current:				
Charges and services	162,000	96,558	71,000	25,558
Net change in fund balance	0	(29,558)	(4,000)	25,558
Fund balance, January 1	29,558	29,558	29,558	0
Fund balance, December 31	\$29,558	\$0	\$25,558	\$25,558

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Ohio EPA-Community Development Other Special Revenue Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$50,000	-	\$0	\$0
Expenditures:				
Current:				
Charges and services	50,000	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)**  
**EPA Recycling Other Special Revenue Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
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	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$0</u>

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$5,800	\$5,800	\$5,800	\$0
Expenditures:				
Current:				
Materials and supplies	2,800	2,800	2,686	114
Charges and services	0	3,000	2,813	187
Miscellaneous	1,656	1,632	593	1,039
Total expenditures	4,456	7,432	6,092	1,340
Net change in fund balance	1,344	(1,632)	(292)	1,340
Fund balance, January 1	1,632	1,632	1,632	0
Fund balance, December 31	\$2,976	\$0	\$1,340	\$1,340

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$400	\$250	\$250	\$0
Expenditures:				
Current:				
Charges and services	3,000	3,000	424	2,576
Net change in fund balance	(2,600)	(2,750)	(174)	2,576
Fund balance, January 1	10,797	10,797	10,797	0
Fund balance, December 31	\$8,197	\$8,047	\$10,623	\$2,576



**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$99,695	\$92,680	\$87,146	(\$5,534)
Miscellaneous revenue	1,500	1,500	11,481	9,981
Total revenues	101,195	94,180	98,627	4,447
Expenditures:				
Current:				
Personal services	116,326	122,110	114,904	7,206
Materials and supplies	500	500	110	390
Other expenses	1,927	1,927	378	1,549
Capital purchases	500	96,268	450	95,818
Total expenditures	119,253	220,805	115,842	104,963
Net change in fund balance	(18,058)	(126,625)	(17,215)	109,410
Fund balance, January 1	140,998	140,998	140,998	0
Fund balance, December 31	\$122,940	\$14,373	\$123,783	\$109,410

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$128,329	\$128,329	\$128,887	\$558
Charges for services	0	0	142	142
Total revenues	128,329	128,329	129,029	700
Expenditures:				
Current:				
Personal services	77,700	77,990	74,216	3,774
Other	87,500	95,210	94,115	1,095
Capital outlay	48,000	48,000	47,893	107
Total expenditures	213,200	221,200	216,224	4,976
Net change in fund balance	(84,871)	(92,871)	(87,195)	5,676
Fund balance, January 1	96,527	96,527	96,527	0
Prior year encumbrances appropriated	400	400	400	0
Fund balance, December 31	\$12,056	\$4,056	\$9,732	\$5,676

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Interest revenue	0	68	68	0
Total revenues	0	68	68	0
Expenditures:				
Current:				
Personal services	0	0	0	0
Other expenses	34,079	34,147	34,147	0
Total expenditures	34,079	34,147	34,147	0
Net change in fund balance	(34,079)	(34,079)	(34,079)	0
Fund balance, January 1	34,079	34,079	34,079	0
Prior year encumbrances appropriated	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)**  
**Local Emergency Planning Other Special Revenue Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$17,000	\$17,000	\$17,014	\$14
Expenditures:				
Current:				
Charges and services	15,000	15,000	15,000	0
Net change in fund balance	2,000	2,000	2,014	14
Fund balance, January 1	5,559	5,559	5,559	0
Fund balance, December 31	<u>\$7,559</u>	<u>\$7,559</u>	<u>\$7,573</u>	<u>\$14</u>

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$0	\$13,239	\$13,239
Investment revenue	60	60	49	(11)
Total revenues	60	60	13,288	13,228
Expenditures:				
Current:				
Charges and services	39,746	50,426	20,072	30,354
Net change in fund balance	(39,686)	(50,366)	(6,784)	43,582
Fund balance, January 1	50,366	50,366	50,366	0
Fund balance, December 31	\$10,680	\$0	\$43,582	\$43,582

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,503	\$16,503	\$24,720	\$8,217
Expenditures:				
Current:				
Materials and supplies	10,000	10,000	9,580	420
Capital outlay	55,000	55,000	7,786	47,214
Total expenditures	65,000	65,000	17,366	47,634
Net change in fund balance	(48,497)	(48,497)	7,354	55,851
Fund balance, January 1	126,428	126,428	126,428	0
Fund balance, December 31	\$77,931	\$77,931	\$133,782	\$55,851

**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, 2021**

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

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Early Intervention Collaborative Other Special Revenue Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Investment revenue	\$500	\$261	\$261	\$0
Miscellaneous revenue	39,500	10,191	10,191	0
Total revenues	40,000	10,452	10,452	0
<b>Expenditures:</b>				
<b>Current:</b>				
Materials and supplies	3,000	3,000	3,000	0
Other	187,000	191,651	191,651	0
Total expenditures	190,000	194,651	194,651	0
Net change in fund balance	(150,000)	(184,199)	(184,199)	0
Fund balance, January 1	315,342	315,342	315,342	0
Prior year encumbrances appropriated	8,500	8,500	8,500	0
Fund balance, December 31	\$173,842	\$139,643	\$139,643	\$0



**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$5,000	\$5,000	\$11,276	\$6,276
Expenditures:				
Current:				
Other	5,000	5,000	805	4,195
Net change in fund balance	0	0	10,471	10,471
Fund balance, January 1	74,638	74,638	74,638	0
Fund balance, December 31	\$74,638	\$74,638	\$85,109	\$10,471

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$5,000	\$25,000	\$20,000
Expenditures:				
Current:				
Other	40,000	60,434	7,095	53,339
Net change in fund balance	(30,000)	(55,434)	17,905	73,339
Fund balance, January 1	55,434	55,434	55,434	0
Fund balance, December 31	\$25,434	\$0	\$73,339	\$73,339

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$290,000	\$294,001	\$327,350	\$33,349
Expenditures:				
Current:				
Personal services	81,165	86,988	50,298	36,690
Other	318,835	325,340	318,835	6,505
Total expenditures	400,000	412,328	369,133	43,195
Net change in fund balance	(110,000)	(118,327)	(41,783)	76,544
Fund balance, January 1	118,327	118,327	118,327	0
Fund balance, December 31	\$8,327	\$0	\$76,544	\$76,544

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$11,000	\$4,180	\$4,180	\$0
Expenditures:				
Current:				
Other	21,000	21,186	21,000	186
Total expenditures	21,000	21,186	21,000	186
Net change in fund balance	(10,000)	(17,006)	(16,820)	186
Fund balance, January 1	17,006	17,006	17,006	0
Fund balance, December 31	\$7,006	\$0	\$186	\$186

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$40,750	\$33,733	\$34,813	\$1,080
Expenditures:				
Current:				
Other	985	1,442	985	457
Capital purchases	46,465	46,032	29,908	16,124
Total expenditures	47,450	47,474	30,893	16,581
Net change in fund balance	(6,700)	(13,741)	3,920	17,661
Fund balance, January 1	13,741	13,741	13,741	0
Fund balance, December 31	\$7,041	\$0	\$17,661	\$17,661

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$50,400	\$50,400	\$71,598	\$21,198
Expenditures:				
Current:				
Capital purchases	50,400	85,400	71,729	13,671
Net change in fund balance	0	(35,000)	(131)	34,869
Fund balance, January 1	60,321	60,321	60,321	0
Prior year encumbrances appropriated	2,970	2,970	2,970	0
Fund balance, December 31	\$63,291	\$28,291	\$63,160	\$34,869

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$390,000	\$390,000	\$536,546	\$146,546
Miscellaneous revenue	0	0	517	517
Total revenues	390,000	390,000	537,063	147,063
Expenditures:				
Current:				
Personal services	346,800	346,800	280,934	65,866
Materials and supplies	5,500	5,500	4,165	1,335
Charges and services	212,500	212,500	61,304	151,196
Capital purchases	24,000	25,000	5,996	19,004
Total expenditures	588,800	589,800	352,399	237,401
Excess (deficiency) of revenues over (under) expenditures	(198,800)	(199,800)	184,664	384,464
Other financing uses				
Transfers out	(25,000)	(25,000)	0	25,000
Net change in fund balance	(223,800)	(224,800)	184,664	409,464
Fund balance, January 1	971,395	971,395	971,395	0
Prior year encumbrances appropriated	229	229	229	0
Fund balance, December 31	\$747,824	\$746,824	\$1,156,288	\$409,464

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
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	185,000	185,000	0
Net change in fund balance	0	185,000	185,000	0
Fund balance, January 1	125,000	125,000	125,000	0
Fund balance, December 31	<u>\$125,000</u>	<u>\$310,000</u>	<u>\$310,000</u>	<u>\$0</u>



**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Unclaimed Money General Fund Equivalent Fund**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$15,000	\$165,000	\$416,327	\$251,327
Expenditures:				
Current:				
Other	15,000	250,000	108,710	141,290
Net change in fund balance	0	(85,000)	307,617	392,617
Fund balance, January 1	181,442	181,442	181,442	0
Fund balance, December 31	\$181,442	\$96,442	\$489,059	\$392,617

**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, 2021**

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

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**All Debt Service Funds**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Miscellaneous revenue	\$134,761	\$134,761	\$134,724	(\$37)
Total revenue	134,761	134,761	134,724	(37)
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal retirement	497,000	497,000	497,000	0
Interest and fiscal charges	146,010	146,010	146,010	0
Total expenditures	643,010	643,010	643,010	0
Deficiency of revenues under expenditures	(508,249)	(508,249)	(508,286)	(37)
<b>Other financing sources</b>				
Transfers in	508,249	485,580	485,617	37
Total other financing sources	508,249	485,580	485,617	37
Net change in fund balance	0	(22,669)	(22,669)	0
Fund balance, January 1	22,669	22,669	22,669	0
Fund balance, December 31	\$22,669	\$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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenue:				
Intergovernmental revenue	\$100,000	\$100,000	\$418,738	\$318,738
Total revenue	100,000	100,000	418,738	318,738
Expenditures:				
Capital purchases	200,000	200,000	135,851	64,149
Total expenditures	200,000	200,000	135,851	64,149
Net change in fund balance	(100,000)	(100,000)	282,887	382,887
Fund balance, January 1	330,966	330,966	330,966	0
Prior year encumbrances appropriated	25,000	25,000	25,000	0
Fund balance, December 31	\$255,966	\$255,966	\$638,853	\$382,887

**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, 2021**

	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	547,326	1,297,326	887,464	409,862
Total expenditures	547,326	1,297,326	887,464	409,862
Deficiency of revenues under expenditures	(547,326)	(1,297,326)	(887,464)	409,862
Other financing sources:				
Transfers in	0	750,000	750,000	0
Total other financing sources	0	750,000	750,000	0
Net change in fund balance	(547,326)	(547,326)	(137,464)	409,862
Fund balance, January 1	547,326	547,326	547,326	0
Fund balance, December 31	\$0	\$0	\$409,862	\$409,862

**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, 2021**

	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	53,120	68,032	56,841	11,191
Total expenditures	53,120	68,032	56,841	11,191
Excess (deficiency) of revenues over (under) expenditures	(53,120)	(68,032)	(56,841)	11,191
Other financing sources:				
Transfers in	0	14,912	14,912	0
Total other financing sources	0	14,912	14,912	0
Net change in fund balance	(53,120)	(53,120)	(41,929)	11,191
Fund balance, January 1	13,077	13,077	13,077	0
Prior year encumbrances appropriated	40,043	40,043	40,043	0
Fund balance, December 31	\$0	\$0	\$11,191	\$11,191

**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, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenue:				
Interest	\$0	\$0	\$54	\$54
Total revenue	0	0	54	54
Expenditures:				
Capital purchases	55,910	55,910	5,344	50,566
Total expenditures	55,910	55,910	5,344	50,566
Net change in fund balance	(55,910)	(55,910)	(5,290)	50,620
Fund balance, January 1	55,911	55,911	55,911	0
Fund balance, December 31	\$1	\$1	\$50,621	\$50,620

**Huron County, Ohio  
Landfill Enterprise Fund  
December 31, 2021**

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Operating revenues:				
Charges for services	\$2,702,000	\$2,880,000	\$2,932,126	\$52,126
Miscellaneous revenue	80,000	80,000	76,823	(3,177)
Total operating revenues	2,782,000	2,960,000	3,008,949	48,949
Operating expenses:				
Personal services	512,900	531,400	505,897	25,503
Materials and supplies	8,000	8,000	2,463	5,537
Contractual services	1,600,491	1,964,631	1,923,203	41,428
Other operating expenses	633,000	854,500	818,401	36,099
Total operating expenses	2,754,391	3,358,531	3,249,964	108,567
Operating income (loss)	27,609	(398,531)	(241,015)	157,516
Non-operating expenses				
Principal retirement	19,230	13,890	13,890	0
Interest and fiscal charges	10,770	10,770	10,770	0
Total non-operating expenses	30,000	24,660	24,660	0
Income (Loss) before operating transfers	(2,391)	(423,191)	(265,675)	157,516
Transfers in	81,000	231,660	244,660	13,000
Transfers out	(100,000)	(60,000)	(24,660)	35,340
Change in net position	(21,391)	(251,531)	(45,675)	205,856
Net position, January 1	366,328	366,328	366,328	0
Prior year encumbrances appropriated	72,000	72,000	72,000	0
Net position, December 31	\$416,937	\$186,797	\$392,653	\$205,856

**Huron County, Ohio  
Internal Service Fund  
December 31, 2021**

**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, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Operating revenues:				
Charges for services	\$3,700,000	\$3,172,113	\$3,459,195	\$287,082
Total operating revenues	3,700,000	3,172,113	3,459,195	287,082
Operating expenses:				
Other operating expenses	3,700,000	5,149,629	3,540,171	1,609,458
Total operating expenses	3,700,000	5,149,629	3,540,171	1,609,458
Change in net position	0	(1,977,516)	(80,976)	1,896,540
Net position, January 1	1,977,519	1,977,519	1,977,519	0
Net position, December 31	\$1,977,519	\$3	\$1,896,543	\$1,896,540

**Huron County, Ohio  
Fiduciary Funds  
December 31, 2021**

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

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

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

**Township** - This fund is to record receipts of money from the State that is to be disbursed to the townships based on county gasoline taxes collected from sales of fuel at service stations in the County, based on their township road miles and based on license plates assessed by the townships.

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

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

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

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

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

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

**Huron County, Ohio**  
**Combining Statement of Fiduciary Net Position**  
**Custodial Funds**  
**December 31, 2021**

	Soil and Water	Tax Collections	Township
<b>Assets:</b>			
Current assets:			
Equity in pooled cash and investments	\$211,421	\$1,527,889	\$0
Segregated cash accounts	0	0	0
Taxes receivable	0	53,046,319	0
Due from other governments	0	0	1,439,583
<i>Total assets</i>	<u>211,421</u>	<u>54,574,208</u>	<u>1,439,583</u>
<b>Liabilities:</b>			
Due to other governments	0	1,527,889	0
<b>Deferred Inflows of Resources:</b>			
Property taxes	0	49,924,636	0
<b>Net Position:</b>			
Restricted for Individuals, Organizations and Other Governments	<u>\$211,421</u>	<u>\$3,121,683</u>	<u>\$1,439,583</u>

<u>Motor Vehicle License Tax</u>	<u>Local Government Tax</u>	<u>Libraries</u>	<u>Board of Health</u>	<u>County Courts</u>	<u>Other Custodial</u>	<u>Total</u>
\$0	\$625,418	\$0	\$2,125,011	\$0	\$609,025	\$5,098,764
0	0	0	0	320,105	78,232	398,337
0	0	0	777,954	0	0	53,824,273
<u>162,009</u>	<u>999,372</u>	<u>1,100,622</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,701,586</u>
<u>162,009</u>	<u>1,624,790</u>	<u>1,100,622</u>	<u>2,902,965</u>	<u>320,105</u>	<u>687,257</u>	<u>63,022,960</u>
<u>0</u>	<u>625,418</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>78,232</u>	<u>2,231,539</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>732,256</u>	<u>0</u>	<u>0</u>	<u>50,656,892</u>
<u>\$162,009</u>	<u>\$999,372</u>	<u>\$1,100,622</u>	<u>\$2,170,709</u>	<u>\$320,105</u>	<u>\$609,025</u>	<u>\$10,134,529</u>

**Huron County, Ohio**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Year Ended December 31, 2021**

	Soil and Water	Tax Collections	Township
<b>Additions:</b>			
Intergovernmental	\$0	\$0	\$3,051,613
Amounts received as fiscal agent	352,879	0	0
Licenses and permits and fees for other governments	0	0	0
Fines and forfeitures for other governments	0	0	0
Property tax collections for other governments	0	43,627,361	0
Auction sale collections for other governments	0	0	0
<i>Total additions</i>	<u>352,879</u>	<u>43,627,361</u>	<u>3,051,613</u>
<b>Deductions:</b>			
Distributions as fiscal agent	304,910	0	0
Distributions of state funds to other governments	0	0	2,980,605
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	43,172,823	0
Auction sales distributions to others	0	0	0
<i>Total deductions</i>	<u>304,910</u>	<u>43,172,823</u>	<u>2,980,605</u>
Change in fiduciary net position	47,969	454,538	71,008
Net position , January 1	<u>163,452</u>	<u>2,667,145</u>	<u>1,368,575</u>
Net position (deficit), December 31	<u><u>\$211,421</u></u>	<u><u>\$3,121,683</u></u>	<u><u>\$1,439,583</u></u>

Motor Vehicle License Tax	Local Government Tax	Libraries	Board of Health	County Courts	Other Custodial	Total
\$354,828	\$1,667,195	\$2,456,969	\$0	\$0	\$0	\$7,530,605
0	0	0	4,678,031	0	1,185,170	6,216,080
0	0	0	0	0	187,062	187,062
0	0	0	0	21,064,658	338,712	21,403,370
0	0	0	7,137	0	0	43,634,498
0	0	0	0	0	19,201	19,201
<u>354,828</u>	<u>1,667,195</u>	<u>2,456,969</u>	<u>4,685,168</u>	<u>21,064,658</u>	<u>1,730,145</u>	<u>78,990,816</u>
0	0	0	4,093,994	0	1,114,422	5,513,326
322,857	1,489,899	2,248,465	0	0	8,076	7,049,902
0	0	0	0	0	192,736	192,736
0	0	0	0	21,172,635	337,918	21,510,553
0	0	0	0	0	57,777	57,777
0	0	0	0	0	0	43,172,823
0	0	0	0	0	19,529	19,529
<u>322,857</u>	<u>1,489,899</u>	<u>2,248,465</u>	<u>4,093,994</u>	<u>21,172,635</u>	<u>1,730,458</u>	<u>77,516,646</u>
31,971	177,296	208,504	591,174	(107,977)	(313)	1,474,170
130,038	822,076	892,118	1,579,535	428,082	609,338	8,660,359
<u>\$162,009</u>	<u>\$999,372</u>	<u>\$1,100,622</u>	<u>\$2,170,709</u>	<u>\$320,105</u>	<u>\$609,025</u>	<u>\$10,134,529</u>





# Statistical Section

## Statistical Section

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

<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.	186-193
<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.	194-202
<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.	203-208
<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.	209-215
<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.	216-218

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant years.

**Table 1**  
**Huron County, Ohio**  
**Net Position by Component**  
**Last Ten Years**  
**(accrual basis of accounting)**

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Governmental Activities:</b>										
Net investment in capital assets	\$31,756,762	\$31,855,432	\$34,058,618	\$34,937,091	\$35,220,498	\$37,510,037	\$37,714,592	\$38,646,885	\$43,498,858	\$44,407,811
Restricted for:										
Board of developmental disabilities	1,877,409	1,037,691	995,103	727,613	1,351,209	2,200,201	2,466,609	4,392,985	6,956,261	8,441,270
Child support	349,492	397,555	235,183	75,802	430,072	473,371	501,907	798,711	1,047,358	1,305,061
Real estate	543,982	718,926	846,480	968,150	841,270	720,090	499,797	731,529	766,304	920,356
EMA	251,223	243,053	252,084	163,817	230,663	217,638	168,982	214,797	208,858	117,552
Mun्य Road	758,763	765,334	863,217	711,661	657,538	565,886	547,639	721,356	760,722	948,681
911 equipment	519,245	212,303	215,274	210,056	225,064	248,133	164,112	144,889	0	0
DD residential	1,098,877	1,173,653	966,507	1,342,814	888,595	1,642,622	124,554	153,652	322,488	825,876
Job and family services	168,201	259,040	133,800	334,063	163,903	624,275	511,448	472,889	498,838	293,521
Motor vehicle and gas tax	3,985,991	4,079,599	3,985,891	4,353,681	3,494,582	4,190,295	4,629,066	5,698,219	4,864,435	5,573,790
Mental health	1,553,751	1,393,854	1,644,270	1,837,920	2,588,389	2,915,745	3,459,351	3,880,432	3,690,565	3,194,516
Children's services	1,257,699	1,057,951	800,234	599,295	286,457	643,857	895,991	1,272,625	1,584,761	2,123,642
Felony delinquent care and custody	52,726	103,199	114,239	138,810	165,383	105,011	0	0	0	0
Huron County revolving loan	489,145	471,294	361,028	335,169	262,388	261,664	261,527	261,715	261,158	261,146
Law Library	152,660	240,942	300,671	383,877	429,559	528,833	585,791	693,473	678,554	671,517
Special Projects CP	112,139	63,478	19,378	67,153	120,066	195,721	254,548	292,829	337,816	382,260
EPA Hazmat	105,691	128,737	144,965	115,580	117,326	117,092	125,127	117,788	126,430	135,785
Mediation	(a)	(a)	(a)	72,801	78,887	0	0	0	0	0
DRETAC	(a)	(a)	(a)	(a)	(a)	221,068	234,294	231,598	281,570	304,815
Help America Vote	(a)	(a)	(a)	(a)	(a)	(a)	173,432	203,302	0	0
Help Me Grow	196,356	392,144	309,262	322,027	380,408	234,730	245,449	262,669	186,287	166,347
Ditch Maintenance	(a)	118,160	245,186	280,448	280,767	279,261	348,523	500,794	537,257	554,600
Local Fiscal Recovery	0	0	0	0	0	0	0	0	0	5,658,744
Victims Assistance	(a)	102,163	93,919	99,338	99,848	98,255	0	0	0	0
Comprehensive Housing	(a)	(a)	(a)	(a)	(a)	(a)	129,764	0	0	0
DD Trust	(a)	115,633	80,075	87,326	89,033	0	0	0	0	0
Early Intervention	(a)	(a)	(a)	(a)	(a)	(a)	(a)	339,633	321,628	144,904
Clerk of Courts Computer	(a)	84,282	117,469	142,606	172,832	240,700	270,389	289,648	293,308	324,653
Other purposes	982,345	1,181,779	814,619	727,276	834,666	1,062,568	1,315,140	1,494,159	2,264,918	2,648,692
Debt service	0	0	12,628	22,489	22,489	28,078	22,490	22,489	22,668	0
Capital projects	314,193	318,713	92,163	183,697	200,608	862,355	1,284,956	874,763	972,277	1,752,210
Unrestricted (deficit)	4,585,361	5,187,175	6,665,142	(4,675,415)	(4,841,545)	(5,215,629)	(19,654,040)	(24,284,111)	(24,253,577)	(9,935,808)
<b>Total Governmental Activities Net Position</b>	<b>\$51,112,011</b>	<b>\$51,702,090</b>	<b>\$54,367,405</b>	<b>\$44,565,145</b>	<b>\$44,790,955</b>	<b>\$49,493,857</b>	<b>\$37,281,438</b>	<b>\$38,429,718</b>	<b>\$46,229,742</b>	<b>\$71,221,941</b>
<b>Business-type Activities:</b>										
Net investment in capital assets	\$2,142,316	\$2,048,113	\$1,986,062	\$2,001,470	\$1,997,034	\$1,732,894	\$1,621,892	\$1,580,274	\$1,627,363	\$1,445,194
Unrestricted (deficit)	(3,591,240)	(3,385,335)	(3,054,549)	(2,864,976)	(2,529,607)	(2,260,734)	(2,586,655)	(2,599,292)	(2,643,563)	(1,925,318)
<b>Total Business-type Activities Net Position</b>	<b>(\$1,448,924)</b>	<b>(\$1,337,222)</b>	<b>(\$1,068,487)</b>	<b>(\$863,506)</b>	<b>(\$532,573)</b>	<b>(\$527,840)</b>	<b>(\$964,763)</b>	<b>(\$1,019,018)</b>	<b>(\$1,016,200)</b>	<b>(\$480,124)</b>
<b>Primary Government:</b>										
Net investment in capital assets	\$33,899,078	\$33,903,545	\$36,044,680	\$36,938,561	\$37,217,532	\$39,242,931	\$39,336,484	\$40,227,159	\$45,126,221	\$45,853,005
Restricted	14,769,888	14,659,483	13,643,645	14,303,469	14,412,002	17,199,449	19,220,886	24,066,944	26,984,461	36,749,938
Unrestricted (deficit)	994,121	1,801,840	3,610,593	(7,540,391)	(7,371,152)	(7,476,363)	(22,240,695)	(26,883,403)	(26,897,140)	(11,861,126)
<b>Total Primary Government Net Position</b>	<b>\$49,663,087</b>	<b>\$50,364,868</b>	<b>\$53,298,918</b>	<b>\$43,701,639</b>	<b>\$44,258,382</b>	<b>\$48,966,017</b>	<b>\$36,316,675</b>	<b>\$37,410,700</b>	<b>\$45,213,542</b>	<b>\$70,741,817</b>

(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)	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses</b>										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,545,289	\$6,563,972	\$6,718,716	\$7,370,587	\$7,168,745	\$7,194,985	\$7,462,963	\$7,841,678	\$11,474,499	\$5,929,894
Judicial	1,834,640	1,729,869	1,909,176	2,081,301	2,306,175	2,227,101	2,465,055	2,666,235	2,874,071	2,114,039
Public Safety	5,987,606	6,230,863	6,090,195	5,689,776	6,983,099	6,793,197	8,622,480	10,147,527	8,039,854	4,922,272
Public Works	5,644,623	5,413,278	5,770,976	5,599,766	6,966,818	5,329,274	6,285,941	7,265,160	7,903,639	6,531,006
Health	9,204,469	9,543,413	9,679,054	9,480,113	8,422,164	8,898,983	8,733,640	9,266,432	9,082,588	7,803,930
Human Services	7,954,102	8,198,301	8,459,751	9,264,617	9,356,304	8,955,128	9,171,965	10,067,980	10,905,959	7,126,549
Conservation and Recreation	303,502	311,835	321,600	325,200	369,200	360,400	597,400	241,157	419,875	494,164
Interest and Fiscal Charges	361,356	333,806	309,420	317,138	268,001	218,555	236,868	240,721	186,159	152,257
Bond Issuance Costs	0	0	31,500	0	0	0	37,500	0	0	0
<i>Total Governmental Activities Expenses</i>	<u>37,835,587</u>	<u>38,325,337</u>	<u>39,290,388</u>	<u>40,128,498</u>	<u>41,840,506</u>	<u>39,977,623</u>	<u>43,613,812</u>	<u>47,736,890</u>	<u>50,886,644</u>	<u>35,074,111</u>
Business-type Activities:										
Landfill	2,001,263	2,118,020	2,050,725	1,912,976	2,054,147	2,580,640	2,717,590	2,760,682	2,719,611	2,733,288
<i>Total Business-type Activities Expenses</i>	<u>2,001,263</u>	<u>2,118,020</u>	<u>2,050,725</u>	<u>1,912,976</u>	<u>2,054,147</u>	<u>2,580,640</u>	<u>2,717,590</u>	<u>2,760,682</u>	<u>2,719,611</u>	<u>2,733,288</u>
<i>Total Primary Government Expenses</i>	<u>39,836,850</u>	<u>40,443,357</u>	<u>41,341,113</u>	<u>42,041,474</u>	<u>43,894,653</u>	<u>42,558,263</u>	<u>46,331,402</u>	<u>50,497,572</u>	<u>53,606,255</u>	<u>37,807,399</u>
<b>Program Revenues</b>										
Governmental Activities:										
<i>Charges for Services</i>										
General Government:										
Legislative and Executive	1,631,152	1,652,710	1,650,497	1,630,467	1,604,965	1,633,104	1,500,689	1,572,407	1,774,178	1,891,653
Judicial	448,644	421,462	382,658	442,046	417,984	438,082	412,241	433,821	470,693	516,995
Public Safety	1,050,336	975,036	909,094	935,467	1,039,649	1,110,482	1,186,343	1,151,672	1,988,484	1,376,468
Public Works	296,443	235,911	191,476	219,465	175,358	272,379	301,850	414,787	321,163	308,059
Health	314,865	331,843	742,449	873,874	734,959	537,573	645,299	623,918	528,826	448,299
Human Services	1,081,467	942,955	658,492	1,101,272	877,101	755,755	790,091	813,959	776,246	1,645,173
Conservation and Recreation	48,074	46,278	41,642	44,420	45,133	43,899	63,108	22,903	53,286	65,802
<i>Operating Grants and Contributions</i>										
General Government:										
Legislative and Executive	243,936	102,700	290,737	128,465	96,034	145,428	176,190	433,968	4,253,069	6,106,360
Judicial	110,822	883,312	3,241	360,664	346,813	666,168	370,115	1,467,067	887,467	1,579,531
Public Safety	831,585	694,670	639,936	609,579	718,530	635,096	662,778	693,388	705,569	809,161
Public Works	5,066,132	4,855,876	4,896,462	5,880,475	4,961,068	5,094,552	5,395,986	6,981,407	6,066,463	7,041,848
Health	3,294,713	3,923,276	4,064,662	3,930,015	3,275,386	3,160,500	3,106,482	3,660,372	3,674,417	4,447,988
Human Services	7,849,392	5,710,932	6,279,665	7,209,230	7,047,556	7,535,182	6,496,952	7,845,865	8,781,962	7,378,845
Interest and Fiscal Charges	0	0	27,432	0	0	0	0	0	0	0
<i>Capital Grants and Contributions</i>										
Public Safety	1,649	0	0	0	0	0	0	0	0	0
Public Works	2,136,267	374,779	3,031,472	326,489	887,978	1,333,172	680,123	1,133,067	3,421,265	1,195,449
Health	270,009	15,687	86,507	61,271	0	281,856	271,251	60,000	34,994	418,738
<i>Total Governmental Activities Program Revenues</i>	<u>24,675,486</u>	<u>21,167,427</u>	<u>23,896,422</u>	<u>23,753,199</u>	<u>22,228,514</u>	<u>23,643,228</u>	<u>22,059,498</u>	<u>27,308,601</u>	<u>33,738,082</u>	<u>35,230,369</u>

(continued)

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Business-type Activities:</b>										
<i>Landfill</i>										
Charges for Services	\$2,252,222	\$2,190,181	\$2,272,218	\$2,271,324	\$2,370,190	\$2,573,439	\$2,502,740	\$2,693,441	\$2,709,420	\$2,973,707
Operating Grants and Contributions	0	0	0	0	0	0	14,000	0	0	0
<i>Total Business-Type Activities Program Revenues</i>	<u>2,252,222</u>	<u>2,190,181</u>	<u>2,272,218</u>	<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>
<i>Total Primary Government Program Revenues</i>	<u>2,252,222</u>	<u>2,190,181</u>	<u>2,272,218</u>	<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>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(13,160,101)	(17,157,910)	(15,393,966)	(16,375,299)	(19,611,992)	(16,334,395)	(21,554,314)	(20,428,289)	(17,148,562)	156,258
Business-type Activities	250,959	72,161	221,493	358,348	316,043	(7,201)	(200,850)	(67,241)	(10,191)	240,419
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$12,909,142)</u>	<u>(\$17,085,749)</u>	<u>(\$15,172,473)</u>	<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>
<b>General Revenues and Other Changes in Net Position</b>										
<i>Governmental Activities:</i>										
<i>Property Taxes Levied for:</i>										
General Purposes	\$2,230,453	\$2,058,597	\$2,060,643	\$2,124,366	\$2,293,469	\$2,344,440	\$2,403,110	\$2,454,692	\$2,594,049	\$2,822,622
Board of Developmental Disabilities	3,282,916	3,236,498	3,092,183	3,223,401	3,210,655	3,245,689	3,256,947	4,383,490	4,559,821	4,688,908
Mental Health	156,885	146,905	146,255	140,477	518,464	519,113	514,117	521,274	539,211	554,795
Senior Services	460,145	446,459	450,259	508,636	474,175	495,641	489,278	492,977	577,612	640,952
911 Countywide	0	0	0	0	0	0	0	33,091	872,488	903,597
Sales Taxes Levied for General Purposes	8,341,835	8,765,559	9,396,408	10,019,599	9,948,350	10,446,536	9,931,618	10,188,208	10,768,003	12,711,172
<i>Grants and Entitlements not</i>										
Restricted to Specific Programs	1,418,383	2,081,897	2,032,487	2,053,876	1,995,267	2,550,147	2,029,250	1,139,774	1,420,576	1,438,939
Investment Earnings	136,926	108,016	80,313	93,677	223,828	174,012	465,612	819,312	677,652	129,724
Decrease in Fair Value of Investments	0 #	0 #	0 #	0 #	0 #	0 #	0 #	0 #	0 #	(249,035)
Miscellaneous	813,898	904,058	800,733	1,090,675	1,173,594	1,261,719	1,452,200	1,543,751	2,535,982	1,414,267
Transfers from Component Unit/To Business Type	0	0	0	0	0	0	0	0	248,119	(220,000)
<i>Total Governmental Activities</i>	<u>16,841,441</u>	<u>17,747,989</u>	<u>18,059,281</u>	<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>
<i>Business-type Activities:</i>										
Miscellaneous	26,694	39,540	47,242	63,522	14,890	11,934	41,866	12,985	13,008	75,656
Investment Earnings	35	1	0	0	0	0	0	1	1	1
Transfers from Governmental Activities	0 #	0 #	0 #	0 #	0 #	0 #	0 #	0 #	0 #	220,000
<i>Total Business-type Activities</i>	<u>26,729</u>	<u>39,541</u>	<u>47,242</u>	<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>
<i>Total Primary Government</i>	<u>16,868,170</u>	<u>17,787,530</u>	<u>18,106,523</u>	<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>
<b>Change in Net Position</b>										
Governmental Activities	3,681,340	590,079	2,665,315	2,879,408	225,810	4,702,902	(1,012,182)	1,148,280	7,644,951	24,992,199
Business-type Activities	277,688	111,702	268,735	421,870	330,933	4,733	(158,984)	(54,255)	2,818	536,076
<i>Total Primary Government Change in Net Position</i>	<u>\$3,959,028</u>	<u>\$701,781</u>	<u>\$2,934,050</u>	<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>

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

Fiscal Year	2012	2013	2014	2015
General Fund				
Nonspendable	\$228,601	\$225,540	\$219,614	\$208,102
Committed	0	0	0	0
Assigned	105,310	137,705	92,172	119,894
Unassigned	4,001,264	4,481,960	4,850,250	5,849,128
<i>Total General Fund</i>	<u>4,335,175</u>	<u>4,845,205</u>	<u>5,162,036</u>	<u>6,177,124</u>
All Other Governmental Funds				
Nonspendable	720,969	735,445	723,999	832,483
Restricted	13,553,052	12,619,753	12,692,693	12,342,619
Unassigned (deficit)	0	(10,368)	(60,488)	(23,905)
<i>Total All Other Governmental Funds</i>	<u>14,274,021</u>	<u>13,344,830</u>	<u>13,356,204</u>	<u>13,151,197</u>
<i>Total Governmental Funds</i>	<u><u>\$18,609,196</u></u>	<u><u>\$18,190,035</u></u>	<u><u>\$18,518,240</u></u>	<u><u>\$19,328,321</u></u>

2016	2017	2018	2019	2020	2021
\$196,906	\$169,184	\$240,509	\$360,268	\$314,392	\$583,529
0	390,881	0	0	0	0
222,181	188,312	4,778,606	6,341,214	8,594,548	8,755,971
6,368,650	7,708,551	3,513,444	2,815,013	3,825,174	4,832,987
6,787,737	8,456,928	8,532,559	9,516,495	12,734,114	14,172,487
753,784	1,188,785	1,393,294	1,852,789	618,244	641,658
12,286,417	14,647,849	16,285,413	20,161,867	24,105,993	33,528,705
0	0	(7,423)	(43,488)	(28,105)	(109,020)
13,040,201	15,836,634	17,671,284	21,971,168	24,696,132	34,061,343
\$19,827,938	\$24,293,562	\$26,203,843	\$31,487,663	\$37,430,246	\$48,233,830

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

Fiscal Year	2012	2013	2014	2015
<b>Revenues</b>				
Taxes	\$14,464,564	\$14,662,925	\$15,232,363	\$16,016,627
Charges for Services	4,234,227	4,089,037	4,172,789	4,708,364
Licenses and Permits	3,421	2,984	3,418	2,855
Fines and Forfeitures	504,004	428,088	400,101	429,958
Intergovernmental	21,353,309	18,277,867	18,528,566	20,296,817
Special Assessments	129,337	86,149	82,663	94,025
Interest	146,090	120,962	74,171	87,257
Decrease In Fair Value of Investments	0	0	0	0
Other	813,898	904,058	800,733	1,090,675
<i>Total Revenues</i>	<u>41,648,850</u>	<u>39,059,494</u>	<u>41,933,525</u>	<u>42,726,578</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,024,582	6,371,903	6,419,302	6,374,770
Judicial	1,771,359	1,856,236	1,953,538	2,019,129
Public Safety	5,745,892	6,105,212	5,814,362	5,854,006
Public Works	6,955,985	5,195,355	7,994,778	5,121,466
Health	9,049,759	9,640,426	9,539,303	9,167,866
Human Services	7,788,596	8,187,096	8,521,794	9,331,275
Conservation and Recreation	303,502	315,335	321,600	325,200
Capital Outlay	107,237	802,891	1,369,805	2,597,429
Debt Service:				
Principal Retirement	703,000	718,000	762,000	902,733
Interest and Fiscal Charges	363,622	336,194	307,338	320,763
Bond Issuance Costs	0	0	31,500	0
<i>Total Expenditures</i>	<u>38,813,534</u>	<u>39,528,648</u>	<u>43,035,320</u>	<u>42,014,637</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,835,316</u>	<u>(469,154)</u>	<u>(1,101,795)</u>	<u>711,941</u>
<b>Other Financing Sources (Uses)</b>				
Issuance of Loans	0	0	0	98,140
Inception of Capital Lease	0	0	0	0
Issuance of Bonds	0	0	1,430,000	0
Proceeds from the Sale of Assets	5,650	49,993	0	0
Transfers In	1,735,263	1,672,056	1,805,615	1,697,339
Transfers Out	(1,735,263)	(1,672,056)	(1,805,615)	(1,697,339)
<i>Total Other Financing Sources (Uses)</i>	<u>5,650</u>	<u>49,993</u>	<u>1,430,000</u>	<u>98,140</u>
<i>Net Change in Fund Balances</i>	<u>\$2,840,966</u>	<u>(\$419,161)</u>	<u>\$328,205</u>	<u>\$810,081</u>
Debt Service as a Percentage of Noncapital Expenditures (1)	2.7%	3.0%	2.9%	3.1%

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



2016	2017	2018	2019	2020	2021
\$16,476,279	\$17,050,781	\$16,584,469	\$18,047,470	\$19,864,161	\$22,235,292
4,423,512	4,236,570	4,341,663	4,281,149	4,409,214	4,699,410
3,464	3,488	3,652	3,508	3,513	3,687
385,428	411,985	404,387	467,475	1,317,649	1,443,096
19,535,071	21,409,506	19,076,403	23,069,754	29,231,246	30,315,312
87,400	136,819	135,037	105,236	98,834	77,343
223,688	164,119	456,404	821,877	617,266	191,449
0	0	0	0	0	(249,035)
1,173,594	1,261,719	1,452,200	1,543,751	2,535,982	1,414,267
42,308,436	44,674,987	42,454,215	48,340,220	58,077,865	60,130,821
6,793,917	6,956,196	6,587,072	6,554,132	10,552,620	7,486,781
2,222,719	2,107,302	2,235,546	2,285,230	2,575,841	2,984,714
6,161,572	6,187,332	7,485,055	7,536,082	6,595,635	8,239,520
5,600,088	5,143,122	5,198,755	5,712,142	5,701,796	7,301,580
8,405,288	8,313,964	7,903,119	8,080,723	8,342,766	10,205,859
9,067,623	8,428,713	8,379,179	8,842,548	10,018,120	9,764,277
369,200	360,400	597,400	241,157	419,875	494,164
1,992,569	2,080,542	3,413,629	2,804,232	6,923,415	1,778,165
923,000	626,783	747,687	971,098	1,007,900	712,893
272,843	221,009	234,933	235,869	197,387	153,874
0	0	37,500	0	0	0
41,808,819	40,425,363	42,819,875	43,263,213	52,335,355	49,121,827
499,617	4,249,624	(365,660)	5,077,007	5,742,510	11,008,994
0	20,000	33,187	70,584	45,000	14,590
0	196,000	432,754	136,229	0	0
0	0	1,810,000	0	0	0
0	0	0	0	0	0
1,884,652	1,900,652	1,438,239	1,757,932	1,729,133	2,199,363
(1,884,652)	(1,900,652)	(1,438,239)	(1,757,932)	(1,729,133)	(2,419,363)
0	216,000	2,275,941	206,813	45,000	(205,410)
\$499,617	\$4,465,624	\$1,910,281	\$5,283,820	\$5,787,510	\$10,803,584
3.0%	2.4%	2.7%	3.0%	2.7%	1.9%

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

	2021		% of Total Assessed Valuation
	Total Assessed Valuation (1)	Rank	
<u>Public Utilities</u>			
Railroad Norfolk Southern	\$39,520,280	1	3.30%
Ohio Edison Co	19,444,040	2	1.62%
Nexus Gas Transmission LLC	18,306,600	3	1.51%
American Transmission Systems Inc	16,358,820	4	1.36%
Ohio Power Company	10,714,250	5	0.89%
Columbia Gas of Ohio Inc	7,822,500	6	0.65%
Columbia Gas Transmission Corp	6,252,540	7	0.52%
<u>Real Estate</u>			
Schaffer Mark A	5,907,190	1	0.49%
JCS Farm Land LLC	4,429,660	2	0.37%
Bumb Robert R Trustee	4,113,220	3	0.34%
MTD Consumer Group Inc	3,434,170	4	0.29%
MJRM III LLC	3,344,810	5	0.28%
Midpointe Farms LLC	3,189,140	6	(2)
LCS Communications Book LLC	2,982,670	7	(2)
Dalton Byron H	2,804,250	8	(2)
Houck RP & JM LLC an Ohio LLC	2,787,110	9	(2)
Stevens Doyle H	2,781,840	10	(2)
Stoneham Farmland LLC	2,674,030	11	(2)
Locust Knoll Land Company LLC	2,659,230	12	(2)
Dalton Acres	2,609,390	13	(2)
N & S Myers Ltd	2,608,340	38	(2)
All Others	1,036,720,990		88.38%
Total Assessed Valuation	<u>\$1,201,465,070</u>		<u>100.00%</u>

(1) - Not reported in 2012.

(2) - Excluded in 2021, but reported in 2012.

Source: Huron County Auditor.



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

Tax Collection Year	Real Property (2)			Personal Property (3)		Public Utility (3)		Totals		Total Direct Tax Rate	Assessed Value as a percent of Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial	Estimated	Assessed	Estimated	Assessed	Estimated	Assessed			
	Assessed	Assessed	Actual	Actual	Actual	Actual	Actual	Actual			
2012	\$ 863,375,790	\$ 165,763,550	\$2,940,398,114	\$ -	\$ -	\$ 30,380,330	\$ 86,800,943	\$ 1,059,519,670	\$ 3,027,199,057	7.85	35.00%
2013	838,905,630	164,206,530	2,866,034,743	-	-	32,804,640	93,727,543	1,035,916,800	2,959,762,286	7.85	35.00%
2014	842,172,890	154,364,490	2,847,249,657	-	-	34,577,290	98,792,257	1,031,114,670	2,946,041,914	7.85	35.00%
2015*	844,634,660	160,171,210	2,870,873,914	-	-	36,336,780	103,819,371	1,041,142,650	2,974,693,285	7.90	35.00%
2016	926,891,580	161,629,390	3,110,059,914	-	-	40,447,690	115,564,829	1,128,968,660	3,225,624,743	7.90	35.00%
2017	929,154,720	165,790,640	3,128,415,314	-	-	46,208,780	132,025,086	1,141,154,140	3,260,440,400	7.90	35.00%
2018	933,527,660	152,197,560	3,102,072,057	-	-	49,271,150	140,774,714	1,134,996,370	3,242,846,771	7.90	35.00%
2019	961,001,940	156,286,400	3,192,252,400	-	-	54,822,650	156,636,143	1,172,110,990	3,348,888,543	8.90	35.00%
2020	965,052,190	157,838,510	3,208,259,143	-	-	78,574,370	224,498,200	1,201,465,070	3,432,757,343	9.625	35.00%
2021	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	9.13	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.

Source: Huron County Auditor's Office

This page intentionally left blank.

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

Collection Year:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
County Entity:										
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.100	\$2.100
Other Entities:										
911 & Countywide Comm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.725	0.725
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.500	0.500
MRDD Operating	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.000	5.000
Senior Services Center	0.50	0.50	0.50	0.55	0.55	0.55	0.55	0.55	0.550	0.055
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.750	0.750
Total County-Wide Rates	<u>\$7.85</u>	<u>\$7.85</u>	<u>\$7.85</u>	<u>\$7.90</u>	<u>\$7.90</u>	<u>\$7.90</u>	<u>\$7.90</u>	<u>\$8.90</u>	<u>\$9.625</u>	<u>\$9.130</u>
School Districts:										
Bellevue	\$42.90	\$43.05	\$43.79	\$42.68	\$41.55	\$41.60	\$41.60	\$42.40	\$42.20	\$42.50
Norwalk	43.95	43.95	43.95	48.90	48.90	48.90	48.90	48.40	48.35	48.35
Willard	51.20	50.30	50.30	51.05	51.05	51.05	51.05	50.20	49.95	48.80
Monroeville	35.80	38.20	38.20	39.50	38.45	38.45	38.45	38.30	38.20	38.20
New London	34.25	34.25	34.25	33.85	33.80	33.55	33.55	33.55	33.55	33.55
South Central	36.95	36.90	36.90	36.40	35.50	35.50	35.50	35.50	35.50	35.50
Western Reserve	34.05	33.85	33.85	33.75	33.75	33.60	33.60	33.55	33.10	33.10
Seneca East	38.99	38.99	38.99	36.65	36.65	34.80	34.80	35.30	35.45	35.45
Edison	61.20	61.35	69.14	68.39	68.24	68.10	68.10	67.74	65.19	65.08
Buckeye Central	53.10	51.50	51.00	50.50	50.10	49.50	49.50	48.70	45.50	45.50
Plymouth	32.80	32.80	32.80	32.10	32.10	32.30	32.30	32.40	32.20	32.20
Wellington	33.05	36.97	36.97	36.69	36.56	36.41	36.41	35.56	35.39	35.32
EHOVE	3.95	3.95	3.95	3.95	3.95	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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Municipalities:</b>										
Bellevue	\$6.10	\$6.10	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60
Greenwich	6.90	6.90	6.90	8.35	8.35	8.35	8.35	7.85	7.85	5.00
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	6.60	6.60	6.60	6.60	6.60	6.60	6.60	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	4.70	4.70	5.75	5.75	5.75
Clarksfield	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	3.40	3.40
Fairfield	6.40	6.40	6.40	7.15	7.15	7.15	7.15	7.15	6.40	7.15
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	3.40
Hartland	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	4.40	4.40	4.40
Norwalk	1.30	1.30	1.30	2.05	2.05	2.05	2.05	2.05	2.05	2.05
Norwich	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Peru	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Richmond	3.30	3.30	3.30	3.30	3.30	4.80	4.80	4.80	4.80	4.80
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	6.90	6.90	6.90	9.15	9.15	9.15	9.15	9.15	9.15	9.15
Wakeman	3.40	3.40	3.40	4.90	4.90	4.45	4.90	4.90	4.90	2.40
<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	2.00
Huron River Joint Fire	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.50	3.50
Tri-Community Fire	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Herrick Memorial Library	0.77	0.77	0.77	0.77	0.77	1.25	1.25	1.25	1.25	1.25
New London Public Library	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Norwalk Public Library	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Milan Public Library	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Extension Library/Willard	0.98	0.975	0.98	0.98	1.275	1.275	1.275	1.275	1.275	1.275
Seneca East Public Library	0.75	0.750	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Vermilion Ambulance	1.00	1.00	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
2012	\$ 38,988,857	\$ 37,384,171	95.88%	\$ 1,521,237	\$ 38,905,408	99.79%	\$ 4,248,058
2013	39,763,268	37,609,025	94.58%	2,250,994	39,860,019	100.24%	4,368,604
2014	39,777,857	38,245,782	96.15%	2,611,979	40,857,761	102.71%	3,672,411
2015	41,700,565	40,397,739	96.88%	1,918,457	42,316,196	101.48%	3,542,646
2016	45,236,165	43,691,923	96.59%	1,925,692	45,617,615	100.84%	3,461,819
2017	45,866,639	44,548,401	97.13%	1,942,368	46,490,769	101.36%	3,179,682
2018	46,968,523	45,731,450	97.37%	1,883,844	47,615,294	101.38%	3,034,237
2019	49,718,630	48,322,569	97.19%	1,634,053	49,956,622	100.48%	3,189,215
2020	52,510,166	50,529,236	96.23%	1,684,018	52,213,254	99.43%	3,645,918
2021	53,923,878	51,522,229	95.55%	1,655,267	53,177,496	99.69%	4,064,840

Source: Huron County Auditor.

(1) - The County does not maintain delinquency information by year; therefore total collections as a percentage of current taxes levied may exceed 100% in some years.



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

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Accumulated Delinquencies
2012	\$ 444,296	\$ 401,857	90.45%	\$ 17,123	\$ 418,980	4.09%	\$ 194,608
2013	401,260	326,649	81.41%	1,094	327,743	0.33%	204,155
2014	390,573	351,451	89.98%	69,741	421,192	16.56%	188,104
2015	362,408	322,856	89.09%	45,704	368,560	12.40%	194,607
2016	364,571	317,859	87.19%	34,899	352,758	9.89%	140,858
2017	427,377	400,591	93.73%	37,550	438,141	8.57%	141,172
2018	447,592	399,380	89.23%	25,445	424,825	5.99%	158,020
2019	285,482	240,247	84.15%	21,485	261,732	8.21%	191,002
2020	347,399	294,427	84.75%	70,486	364,913	19.32%	159,223
2021	276,579	258,124	93.33%	34,475	292,599	11.78%	78,986

(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
2012	5.50%	1.5%	\$8,341,835
2013	5.75%	1.5%	\$8,765,559
2014	5.75%	1.5%	\$9,396,408
2015	5.75%	1.5%	\$9,986,007
2016	5.75%	1.5%	\$9,850,695
2017	5.75%	1.5%	\$10,550,676
2018	5.75%	1.5%	\$9,898,215
2019	5.75%	1.5%	\$10,082,134
2020	5.75%	1.5%	\$10,661,734
2021	5.75%	1.5%	\$12,454,214

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

\*The Sales Tax Rate changed to 7.25% on September 1, 2013.

**Table 11**  
**Huron County, Ohio**  
**Ratio of Net General Bonded Debt to Estimated**  
**Actual Value and Net Bonded Debt Per Capita**  
**Last Ten Years**

Fiscal Year	Total Population (1)	Estimated Actual Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value	Per Capita Net General Bonded Debt
2012	59,798	\$ 3,027,199,057	\$ 6,933,000	\$ -	\$ 6,933,000	0.229%	115.94
2013	59,858	2,959,762,286	6,200,000	-	6,200,000	0.209%	103.58
2014	58,714	2,946,041,914	6,853,000	12,628	6,840,372	0.232%	116.50
2015	58,469	2,974,693,285	5,956,000	22,668	5,933,331	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	3,707,989,657	3,547,000	1	3,546,999	0.096%	60.57

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

(2) See Table 6

Source: Huron County Auditor's Office

**Table 12**  
**Huron County, Ohio**  
**Computation of Legal Debt Margin**  
**Last Ten Years**

	2012	2013	2014
Tax Valuation	<u>\$1,059,519,670</u>	<u>\$1,035,916,800</u>	<u>\$1,031,114,670</u>
Direct Legal Debt Limit (1):			
3.0% of the first \$100,000,000 assessed valuation	\$3,000,000	\$3,000,000	\$3,000,000
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	<u>18,987,992</u>	<u>18,397,920</u>	<u>18,277,867</u>
Total direct legal debt limitation	<u>\$24,987,992</u>	<u>\$24,397,920</u>	<u>\$24,277,867</u>
Total of all County debt outstanding	<u>\$6,933,000</u>	<u>\$6,200,000</u>	<u>\$6,853,000</u>
Less:			
Enterprise fund general obligation bonds (3)	\$330,000	\$315,000	\$300,000
Job & Family Services (3)	2,085,000	1,875,000	1,655,000
Fairgrounds Improvements (3)	295,000	270,000	240,000
Soil & Water Conservation Bonds (3)	277,000	262,000	247,000
Old Jail Renovations (3)	215,000	195,000	175,000
Old Job & Family Services Demolition (3)	40,000	35,000	30,000
Jail Facility Bonds (3)	<u>1,460,000</u>	<u>1,115,000</u>	<u>755,000</u>
Total exempt debt	(4,702,000)	(4,067,000)	(3,402,000)
Less:			
Funds available in debt service fund	0	0	12,628
Total net indebtedness subject to direct debt	<u>(2,231,000)</u>	<u>(2,133,000)</u>	<u>(3,463,628)</u>
Direct Legal Debt Margin	<u>\$22,756,992</u>	<u>\$22,264,920</u>	<u>\$20,934,292</u>
Unvoted Debt Limitation (1% of total assessed valuation) (2)	\$10,595,197	\$10,359,168	\$10,311,147
Total net indebtedness applicable to limit	<u>(2,231,000)</u>	<u>(2,133,000)</u>	<u>(3,463,628)</u>
Total Unvoted Legal Debt Margin	<u>\$8,364,197</u>	<u>\$8,226,168</u>	<u>\$6,847,519</u>

(1) Ohio Bond Law sets a limit calculated as follows:  
Three percent of the first \$100,000,000 of the tax valuation  
One and one-half percent of the next \$200,000,000 of the tax valuation  
Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

(3) Excluded by state statute

Source: Office of the Auditor, Huron County, Ohio

2015	2016	2017	2018	2019	2020	2021
<u>\$1,041,142,650</u>	<u>\$1,128,968,660</u>	<u>\$1,141,154,140</u>	<u>\$1,134,996,370</u>	<u>\$1,172,110,990</u>	<u>\$1,201,465,070</u>	<u>\$1,297,796,380</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
<u>18,528,566</u>	<u>20,724,217</u>	<u>21,028,854</u>	<u>20,874,909</u>	<u>21,802,775</u>	<u>22,536,627</u>	<u>24,944,910</u>
<u>\$24,528,566</u>	<u>\$26,724,217</u>	<u>\$27,028,854</u>	<u>\$26,874,909</u>	<u>\$27,802,775</u>	<u>\$28,536,627</u>	<u>\$30,944,910</u>
<u>\$5,956,000</u>	<u>\$5,018,000</u>	<u>\$4,446,000</u>	<u>\$5,653,000</u>	<u>\$4,874,000</u>	<u>\$4,059,000</u>	<u>\$3,547,000</u>
\$285,000	\$270,000	\$255,000	\$240,000	\$225,000	\$210,000	\$195,000
1,420,000	1,170,000	905,000	620,000	320,000	-	-
210,000	180,000	145,000	110,000	75,000	40,000	-
231,000	214,000	197,000	179,000	160,000	140,000	119,000
155,000	130,000	110,000	85,000	55,000	30,000	-
25,000	20,000	15,000	10,000	5,000	-	-
<u>385,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(2,711,000)	(1,984,000)	(1,627,000)	(1,244,000)	(840,000)	(420,000)	(314,000)
22,489	22,489	28,078	22,490	22,489	22,668	1
<u>(3,267,489)</u>	<u>(3,056,489)</u>	<u>(2,847,078)</u>	<u>(4,431,490)</u>	<u>(4,056,489)</u>	<u>(3,661,668)</u>	<u>(3,233,001)</u>
<u>\$21,261,077</u>	<u>\$23,667,728</u>	<u>\$24,181,776</u>	<u>\$22,443,419</u>	<u>\$23,746,286</u>	<u>\$24,874,959</u>	<u>\$27,711,909</u>
\$10,411,427	\$11,289,687	\$11,411,541	\$11,349,964	\$11,721,110	\$12,014,651	\$12,977,964
<u>(3,267,489)</u>	<u>(3,056,489)</u>	<u>(2,847,078)</u>	<u>(4,431,490)</u>	<u>(4,056,489)</u>	<u>(3,661,668)</u>	<u>(3,233,001)</u>
<u>\$7,143,938</u>	<u>\$8,233,198</u>	<u>\$8,564,463</u>	<u>\$6,918,474</u>	<u>\$7,664,621</u>	<u>\$8,352,983</u>	<u>\$9,744,963</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) Capital Leases	General Obligation Bonds	(a) Capital Leases						
2012	\$ 6,603,000	\$ -	\$ -	\$ 330,000	\$ 43,442	\$ 6,976,442	59,798	\$ 1,846,234,000	\$ 30,875	0.38%	\$ 117
2013	5,885,000	-	-	315,000	22,282	6,222,282	59,858	1,911,483,000	31,934	0.33%	104
2014	6,553,000	-	-	300,000	-	6,853,000	58,714	1,938,032,000	33,008	0.35%	117
2015	5,671,000	77,407	-	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	255,000	156,011	4,825,635	58,439	2,175,099,580	37,220	0.22%	83
2018	5,413,000	90,978	438,900	240,000	118,547	6,301,425	58,504	2,271,476,304	38,826	0.28%	108
2019	4,649,000	136,880	392,713	225,000	80,075	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	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

- (a) See notes to the basic financial statements regarding the County's debt obligations and capital 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, 2021**

	Debt Outstanding (1)	Percent Applicable to County (2)	Amount Applicable to County
Direct Debt:			
County	\$3,517,390	100.00%	\$3,517,390
Overlapping Debt:			
School Districts:			
Bellevue City School District	19,334,991	38.94%	7,529,045
Buckeye Central School District	5,650,000	0.12%	6,780
Ehove Career Center	880,000	25.23%	222,024
Lorain County Career Center	1,524,267	0.11%	1,677
Monroeville LSD	3,761,667	93.18%	3,505,121
New London LSD	195,000	87.05%	169,748
Norwalk CSD	3,855,000	100.00%	3,855,000
Plymouth Shiloh LSD	140,000	14.05%	19,670
Seneca East LSD	7,480,000	14.35%	1,073,380
Wellington XV School District	9,635,346	3.43%	330,492
Western Reserve LSD	490,000	99.87%	489,363
Willard City School District	11,035,000	99.82%	11,015,137
Municipalities:			
Bellevue	0	50.49%	0
Milan	0	23.65%	0
Plymouth	129,865	51.93%	67,439
Willard	0	100.00%	0
Overlapping Debt	64,111,136	44.12%	28,284,877
Total Direct and Overlapping Debt	\$67,628,526	47.02%	\$31,802,267

(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)
2012	\$ 703,000	\$ 363,622	\$ 1,066,622	\$ 38,813,534	2.75%
2013	718,000	336,194	1,054,194	39,528,648	2.67%
2014	762,000	307,338	1,069,338	43,023,169	2.49%
2015	882,000	320,763	1,202,763	42,014,637	2.86%
2016	923,000	272,843	1,195,843	41,808,819	2.86%
2017	557,000	273,032	830,032	40,425,363	2.05%
2018	588,000	219,949	807,949	42,819,875	1.89%
2019	764,000	217,977	981,977	43,263,213	2.27%
2020	800,000	185,366	985,366	52,335,355	1.88%
2021	497,000	153,874	650,874	49,121,827	1.33%

(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	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Government</b>										
<b>Legislative and Executive</b>										
Commissioners	3	3	3	3	3	3	4	3	3	3
Auditor	12	13	12	13	13	14	12	12	12	11
Treasurer	3	3	4	3	3	4	4	3	3	3
Prosecuting Attorney (3)	12	11	12	11	11	11	10	11	11	9
Board of Elections	7	9	5	6	5	4	5	7	7	6
Recorder	4	4	4	4	4	4	4	4	4	3
Buildings and Grounds	10	11	11	11	13	13	10	10	11	10
Data Processing	1	1	1	1	1	1	1	1	1	1
IT Department (4)	1									
Mechanic (4)	1									
Risk Management	0	1	2	2	2	1	1	1	1	1
<b>Judicial</b>										
Common Pleas Court	6	6	6	7	6	5	6	6	7	12
Probate Court	3	4	4	3	4	4	4	3	3	3
Public Defender	6	6	5	5	5	5	(1)	(1)	(1)	(1)
Juvenile Court	10	9	10	11	11	10	6	10	11	19
Clerk of Courts	12	13	13	13	13	13	13	13	12	12
Law Library	1	1	2	1	(2)	(2)	(2)	(2)	(2)	(2)
<b>Public Safety</b>										
Sheriff	76	75	76	76	68	63	63	64	68	68
Probation	9	12	9	7	10	11	10	7	6	6
Disaster Services	3	3	3	3	2	2	2	2	2	2
Dog Warden	3	3	3	3	4	3	(1)	(1)	(1)	(1)
Coroner	3	3	3	3	3	2	2	2	2	2
<b>Public Works</b>										
Engineer	26	30	30	27	29	32	32	31	33	38
<b>Health</b>										
DD	48	51	52	58	56	60	96	101	104	94
Alcohol, Drug Abuse and Mental Health	2	2	2	1	2	2	1	2	2	2
<b>Human Services</b>										
Jobs and Family Services	35	41	43	43	45	46	43	42	42	40
Children's Services	25	23	19	18	18	15	20	19	22	17
Child Support Enforcement Agency	15	15	14	12	14	15	14	14	14	15
Veteran Services	13	15	13	14	14	11	7	10	10	11
<b>Conservation and Recreation</b>										
Parks	7	6	6	7	1	6	1	0	0	0
Total Governmental Activities	<u>357</u>	<u>374</u>	<u>367</u>	<u>366</u>	<u>360</u>	<u>360</u>	<u>371</u>	<u>378</u>	<u>391</u>	<u>388</u>
<b>Business-Type Activities</b>										
Landfill & Solid Waste Operation	9	8	9	8	8	11	9	9	8	6
Total Business-Type Activities	<u>9</u>	<u>8</u>	<u>9</u>	<u>8</u>	<u>8</u>	<u>11</u>	<u>9</u>	<u>9</u>	<u>8</u>	<u>6</u>
Total All Employees	<u>366</u>	<u>382</u>	<u>376</u>	<u>374</u>	<u>368</u>	<u>371</u>	<u>380</u>	<u>387</u>	<u>399</u>	<u>394</u>

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	2021	
	Employees	Percentage of Total County Employment
Fisher-Titus Medical Center	1,300	4.68%
MTD Products/Midwest Industries	1,100	3.96%
LSC Communications RR Donnelley & Sons	750	2.70%
Norfolk Southern Corporation	750	2.70%
Pepperidge Farms Incorporated	650	2.34%
Huron County Government	460	1.65%
Berry Global	371	1.33%
Borgers	325	1.17%
R & L Carriers	309	1.11%
Norwalk City Schools	299	1.08%
<b>Total Principal Employers</b>	<b>6,314</b>	<b>22.72%</b>
<b>Total Employment within the County</b>	<b>27,800</b>	
Employer	2012	
	Employees	Percentage of Total County Employment
Fisher-Titus Medical Center	1,825	6.59%
MTD Products/Midwest Industries	1,425	5.15%
RR Donnelly & Sons	1,350	4.88%
CSX Transportation	1,275	4.60%
Pepperidge Farm Inc	1,025	3.70%
Huron County Government	725	2.62%
Janesville Acoustics	550	1.99%
Venture Packaging Inc/Berry Plastics	575	2.08%
Norwalk City Schools	485	1.75%
Wal-Mart	480	1.73%
<b>Total Principal Employers</b>	<b>9,715</b>	<b>35.09%</b>
<b>Total Employment within the County</b>	<b>27,690</b>	

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

This page intentionally left blank.

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
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	46	42	40	40	40	40	40	244	2,529	2,529
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
Probate Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Clerk of Courts										
Administrative office space	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
Law Library										
Administrative office space	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053
Public Safety										
Sheriff										
Jail capacity	134	134	134	134	134	134	136	340	340	340
Number of patrol & safety vehicles	33	27	25	24	24	21	30	34	26	22
Probation										
Administrative office space	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	574
Disaster Services										
Number of emergency response vehicles	2	2	2	2	2	1	2	2	2	2

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public Works										
Engineer										
Centerline miles of roads	226.25	226.250	226.250	226.250	226.250	226.250	229.824	226.246	226.320	223.840
Number of bridges	407	407	406	406	406	406	406	405	406	406
Number of culverts	3484	3,488	3,485	3,485	3,485	3,497	3,497	3,497	3,497	3,160
Number of traffic signs	3166	3,150	3,107	3,100	3,274	3,265	3,227	2,179	4,241	4,241
Number of vehicles	46	44	42	43	42	48	48	47	46	52
Health										
DD										
Number and type of facilities	3	3	3	2	2	2	2	2	1	1
Number of busses	1	1	1	1	2	4	5	5	7	7
Human Services										
*Jobs and Family Services										
Administrative office space	4,270	4,270	4,270	4,270	28,600	28,600	28,600	28,600	28,600	28,600
*Children's Services										
& Workforce	10,500	10,500	10,500	10,500	14,300	14,300	14,300	14,300	14,300	14,300
*Child Support Enforcement Agency										
Administrative office space	5,000	5,000	5,000	5,000	14,300	14,300	14,300	14,300	14,300	14,300
*Family Support										
WIC	1,234	1,234	1,234	1,234						
OMJ	1,422	1,422	1,422	1,422						
** Number of vehicles	9	9	9	10	10	10	9	9	6	6
*Veteran Services										
Administrative office space	4,200	4,200	4,200	4,200	2,220	2,220	2,220	2,220	2,220	2,220
Number of vehicles	2	6	3	3	3	2	0	0	2	2

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

\*\* Total Vehicles Shared Per Agency

\*Square Footage Corrected for JFS and Veterans Services

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Government</b>										
<b>Legislative &amp; Executive</b>										
<i>Commissioners</i>										
Number of resolutions	410	357	404	395	409	385	464	393	457	407
Number of meetings	70	78	68	74	72	70	68	74	74	69
<i>Auditor</i>										
Number of non-exempt conveyances	1,364	1,337	1,166	1,193	1,237	1,295	1,663	962	1,483	1,000
Number of exempt conveyances	951	973	834	940	959	1,027	989	912	1,167	1,040
Number of real estate transfers	2,315	2,310	2,000	2,133	2,196	2,322	2,652	1,874	2,150	3,491
Number of parcels	40,196	40,548	40,349	40,379	40,499	40,524	40,549	40,588	41,656	42,263
Number of checks issued	12,845	9,274	12,672	12,281	12,407	12,908	12,802	12,582	13,308	26,221
<i>Board of Elections</i>										
Number of registered voters	36,507	33,967	35,110	36,414	35,951	35,741	36,044	35,499	35,116	36,803
Number of voters last general election	7,907	27,397	10,624	19,329	10,617	25,343	15,733	9,096	9,099	24,711
Percentage of register voters that voted	21.66%	80.66%	30.03%	53.08%	29.53%	70.91%	43.65%	25.63%	25.91%	67.00%
<i>Recorder</i>										
Number of deeds recorded	2,269	2,241	1,991	2,098	1,965	2,037	2,013	1,971	2,114	2,105
Number of mortgages recorded	2,482	2,255	1,633	1,681	1,667	1,796	1,639	1,583	2,068	2,146
Number of military discharges recorded	6	11	59	55	35	3	2	2	1	7
<b>Judicial</b>										
<i>Common Pleas Court</i>										
Number of civil cases filed	334	377	420	370	667	624	321	338	374	532
Number of criminal cases filed	375	369	489	410	311	320	354	362	383	282
Number of domestic cases filed	253	267	260	246	231	225	227	246	259	268
<i>Clerk of Courts</i>										
Number of civil cases filed	334	377	420	370	667	624	321	338	374	532
Number of criminal cases filed	375	369	489	410	311	320	354	362	383	282
<i>Domestic Relations</i>										
Number of cases filed	253	233	231	246	231	225	227	246	259	268
Number of protective orders	31	34	29	38	19	24	17	13	28	34
<i>Juvenile Court</i>										
Number of civil cases filed	167	109	152	144	186	202	204	187	224	167
Number of criminal cases filed	23	17	32	10	28	29	41	47	12	5
Number of adjudged delinquent cases filed	160	173	259	322	337	356	349	440	265	366
<i>Probate Court</i>										
Number of civil cases filed	798	1,025	1,196	1,125	852	680	666	701	728	749

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Public Safety</b>										
<i>Sheriff</i>										
Jail Operations:										
Average daily census	91.00	88.75	122.00	107.00	107.30	108.90	92.50	97.50	105.00	92.00
Prisoners booked	1,550	1,403	2,093	2,068	2,004	1,936	2,008	2,061	1,916	2,094
Prisoners released	1,183	1,082	1,532	1,476	1,425	1,442	1,444	1,471	1,876	2,122
Law Enforcement:										
Number of incidents	1,550	3,463	6,377	9,358	7,706	5,656	6,459	6,473	8,025	6,341
Number of citations	754	769	579	1,044	973	276	926	816	632	658
Number of papers served	1,238	1,212	1,596	1,385	1,501	2,044	2,444	2,284	3,239	3,052
Number of court house security hours	3,853	4,056	4,005	4,041	4,197	4,171	4,133	3,999	4,213	3,980
<i>Disaster Services</i>										
Number of emergency responses	23	17	30	21	17	11	8	21	12	9
<i>Coroner</i>										
Number of cases investigated	71	78	68	64	72	69	49	68	66	39
Number of autopsies performed	36	43	36	33	36	30	19	25	23	20
<b>Public Works</b>										
<i>Engineer</i>										
Miles of roads resurfaced	8	11,000	12,000	11,200	11,500	16,340	22,791	21,770	13,380	3,600
Bridged replaced/rehabilitated	10	10	9	5	9	4	8	12	7	11
Culverts replaced/improved	14	30	17	10	17	13	2	5	13	27
<i>Building Department</i>										
Number of permits received from cities, villages and townships	421	540	416	457	470	459	370	408	499	506
<b>Health</b>										
<i>DD</i>										
Number of students enrolled:										
Early intervention program	120	75	97	87	80	120	109	112	92	78
School Age	7	11	13	14	12	14	14	16	17	16
Number employed at workshop	0	156	156	143	152	147	145	151	144	144
<i>Health</i>										
Average client count - intensive	7,709	494	459	570	914	571	729	1,664	4,613	4,976
Average client count - non-intensive	6,795	6,541	5,634	6,969	7,043	8,533	7,517	6,775	5,559	7,005

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)
2012	\$ 1,059,519,670	\$ 795,249,000	506
2013	1,035,916,800	815,162,000	499
2014	1,031,114,670	816,035,000	408
2015	1,041,142,650	830,239,000	370
2016	1,128,968,660	867,073,000	459
2017	1,141,154,140	875,943,000	470
2018	1,134,996,370	883,000,000	457
2019	1,172,110,990	916,183,000	416
2020	1,201,465,070	1,056,081,000	540
2021	1,297,796,380	1,224,116,000	421

(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, 2021**

Population Year	Population
2012	59,798
2013	59,858
2014	58,714
2015	58,469
2016	59,626
2017	58,439
2018	58,504
2019	59,048
2020	58,266
2021	58,565

Source: U.S. Bureau of the Census

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2014	23,900	2,100	8.10%	4.80%	5.60%
2015	27,500	1,800	6.60%	4.90%	5.30%
2016	26,100	1,800	6.50%	4.80%	4.50%
2017	25,200	1,800	6.50%	4.50%	3.90%
2018	26,200	1,600	5.80%	4.60%	3.90%
2019	26,400	1,600	5.90%	4.20%	3.50%
2020	24,000	1,800	7.10%	5.50%	6.70%
2021	26,100	1,600	5.80%	5.10%	5.30%

Employment by Industrial Group

Industrial Group	Payroll totals (1)							
	2013	2014	2015	2016	2017	2018	2019	2020
Construction	\$77,836	\$82,842	\$93,698	\$96,404	\$101,253	\$109,359	\$115,377	\$117,620
Manufacturing	258,406	265,326	273,132	277,995	275,347	285,900	286,491	281,067
Transportation and utilities	33,603	35,096	37,431	37,580	40,387	45,102	51,791	55,496
Wholesale and retail trade	47,330	48,166	52,591	52,420	51,498	54,298	91,634	56,158
Finance, insurance and real estate	22,282	19,099	19,299	19,798	23,802	20,804	20,987	20,845
Services	211,097	216,414	222,582	237,658	254,132	274,802	236,002	265,006
State and local government	90,624	90,425	90,132	91,865	93,205	94,355	103,351	105,754
Total	<u>\$741,178</u>	<u>\$757,368</u>	<u>\$788,865</u>	<u>\$813,720</u>	<u>\$839,624</u>	<u>\$884,620</u>	<u>\$905,633</u>	<u>\$901,946</u>

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

Source: Ohio Bureau of Employment Services

**Table 22**  
**Huron County, Ohio**  
**Miscellaneous Statistics**  
**As of December 31, 2021**

---



---

Date Formed:	1809
County Seat:	Norwalk
County Employees:	433

Number of political subdivisions totally or partially within the County

Municipalities:	10
Townships:	19
School Districts:	12

Higher Educational Facilities Within 25 Miles of Huron County

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

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

# 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 9/22/2022**

88 East Broad 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)