HURON COUNTY

Single Audit

For the Year Ended December 31, 2025



OHIO AUDITOR OF STATE
KEITH FABER

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Board of Commissioners
Huron County
12 East Main Street, Suite 300
Norwalk, OH 44857-1545

We have reviewed the *Independent Auditor's Report* of the Huron County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2025 through December 31, 2025. 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. The Huron County is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

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

October 05, 2026

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Huron County
Single Audit
For the Year Ended December 31, 2025

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Huron County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2025

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Federal Pass Through Entity Number	Passed Through to Subrecipients	Disbursements
U.S. Department of Housing and Urban Development				
Passed Through the Ohio Department of Behavioral Health:				
Community Development Block Grants /Entitlement Grants	14.228	N/A	$0	$56,360
Passed Through Department of Development:				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-23-1BJ-1	0	138,088
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-24-1BJ-1	0	158,000
Total CDBG / State's Program and Non-Entitlement Grants in Hawaii			0	352,448
Home Investment Partnerships Program	14.239	B-C-23-1BJ-2	0	271,515
Total Home Investment Partnerships Program			0	271,515
Total U.S. Department of Housing and Urban Development			**0**	**623,963**
U.S. Department of Agriculture				
Passed Through the Ohio Department of Job and Family Services:				
Supplemental Nutrition Assistance Program Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2022-11-5943	0	305,558
Total U.S. Department of Agriculture			**0**	**305,558**
U.S. Department of Justice				
Passed Through the Ohio Office of Criminal Justice Services:				
Crime Victim Assistance	16.575	20 2025-VOCA-134718695	0	58,380
Total U.S. Department of Justice			**0**	**58,380**
U.S. Department of Transportation				
Passed Through Ohio Department of Transportation				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	PID #113806	0	824,266
Highway Planning and Construction	20.205	PID #113809	0	1,364,621
Highway Planning and Construction	20.205	PID #116003	0	248,413
Highway Planning and Construction	20.205	PID #118434	0	503,001
			0	2,940,301
Total U.S. Department of Transportation			**0**	**2,940,301**
U.S. Department of Treasury				
Direct from Government:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	0	2,837,593
Total U.S. Department of Treasury			**0**	**2,837,593**
U.S. Department of Homeland Security				
Passed Through Ohio Emergency Management Agency:				
Emergency Management Performance Grants	97.042	EMC-2024-EP-00002	0	50,334
Emergency Management Performance Grants	97.042	EMC-2023-EP-00006	0	9,614
Total EMPG			0	59,948
Total U.S. Department of Homeland Security			**0**	**59,948**
U.S. Department of Education				
Passed Through Ohio Department of Education and Workforce:				
Special Education - Grants to States	84.027A	6BSF	0	4,111
Passed Through Ohio Department of Developmental Disabilities:				
Special Education - Grants for Infants and Families	84.181	H181A220024	0	84,857
Total U.S. Department of Education			**0**	**88,968**

(continued)

Huron County, Ohio
Schedule of Federal Awards Expenditures (continued)
For the Year Ended December 31, 2025

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Federal Pass Through Entity Number	Passed Through to Subrecipients	Disbursements
U.S. Department of Labor				
Passed Through Area 7 Workforce Development Board:				
Unemployment Insurance - RESEA Program	17.225	N/A	$0	$39,114
Workforce Innovation and Opportunity Act Cluster:				
WIOA Adult Programs	17.258	N/A	0	135,731
WIOA Youth Activities	17.259	N/A	0	128,192
WIOA Dislocated Worker Formula Grants	17.278	N/A	0	99,177
Total Workforce Innovation and Opportunity Act Cluster			0	363,100
Total U.S. Department of Labor			**0**	**402,214**
U.S. Department of Health and Human Services				
Medicaid Cluster:				
Passed Through the Ohio Department of Job and Family Services:				
Medical Assistance Program	93.778	G-2022-11-5943	0	417,533
Total Medicaid Cluster			0	417,533
Passed Through the Ohio Department of Development Disabilities:				
Social Services Block Grant	93.667	N/A	0	39,345
Passed Through the Department of Job and Family Services:				
Social Services Block Grant	93.667	G-2022-11-5943	0	615,926
Passed Through the Ohio Department of Behavioral Health:				
Social Services Block Grant	93.667	N/A	28,557	28,557
Total Social Services Block Grant			28,557	683,828
Passed Through the Ohio Department of Behavioral Health:				
Drug-Free Communities Support Program	93.276	N/A	92,908	92,908
State Targeted Response to the Opioid Crisis Grants	93.788	N/A	435,910	435,910
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	129,614	129,614
Block Grants for Community Mental Health Services	93.958	N/A	64,881	64,881
Passed Through the Ohio Department of Job and Family Services:				
Temporary Assistance for Needy Families	93.558	G-2022-11-5943	0	1,423,735
Promoting Safe and Stable Families	93.556	G-2022-11-5943	0	63,630
Child Support Enforcement	93.563	G-2022-11-5943	0	792,711
Title IV-E Prevention Program	93.472	G-2022-11-5943	0	108,514
Child Welfare Services_State Grants	93.645	G-2022-11-5943	0	23,506
Foster Care_Title IV-E	93.658	G-2022-11-5943	0	123,969
Adoption Assistance	93.659	G-2022-11-5943	0	330,230
Chafee Foster Care Independence Program	93.674	G-2022-11-5943	0	8,120
Total U.S. Department of Health and Human Services			**751,870**	**4,699,089**
Total Federal Awards Expenditures			**$751,870**	**$12,016,014**

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

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, 2025. 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 (AL#14.228), which are reported on the accrual basis of accounting in accordance the U.S. Department of Housing and Urban Development requirements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-15 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D – SUBRECIPIENTS

The County passes-through certain federal awards received from the Ohio Department of Behavioral Health 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 E – 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 F – 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 Department of Development. During 2025, 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.

NOTE G – TRANSFER BETWEEN FEDERAL PROGRAMS

During 2025, the County made allowable transfers of $415,613 from the Temporary Assistance for Needy Families (93.558) program to the Social Services Block Grant (93.667) program. The amount reported for the Temporary Assistance for Needy Families program on the Supplementary Schedule excludes the amount transferred to the Social Services Block Grant program. The amount transferred to the Social Services Block Grant program is included in the federal program expenditures for these programs. The following table shows the gross amount drawn for the Temporary Assistance for Needy Families program during 2025 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	$1,779,156
Social Services Block Grant	(355,421)
Total Temporary Assistance for Needy Families	**$1,423,735**

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

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 16, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

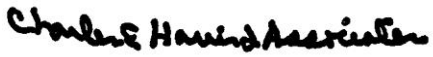
Report on Compliance and Other Matters

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

However, we noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated September 16, 2026.

Purpose of this Report

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



Charles E. Harris & Associates, Inc.
September 16, 2026

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

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

To the Board of County Commissioners:

Report on Compliance for the Major Federal Programs

Opinion on the Major Federal Programs

We have audited Huron County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the County's major federal programs for the year ended December 31, 2025. The County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2025.

Basis for Opinion on the Major Federal Programs

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

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal programs. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discreetly-presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 16, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Federal Awards Expenditures (Schedule) is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

Charles E. Harris & Associates

Charles E. Harris & Associates, Inc.
September 16, 2026

Huron County, Ohio
Schedule of Findings
2 CFR § 200.515
December 31, 2025

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	**Type of Financial Statement Opinion**	Unmodified
(d)(1)(ii)	**Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(ii)	**Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(iii)	**Was there any reported material noncompliance at the financial statement level (GAGAS)?**	No
(d)(1)(iv)	**Were there any material weaknesses in internal control reported for the major federal programs?**	No
(d)(1)(iv)	**Were there any significant deficiencies in internal control reported for the major federal programs?**	No
(d)(1)(v)	**Type of Major Programs' Compliance Opinion**	Unmodified
(d)(1)(vi)	**Are there any reportable findings under 2 CFR § 200.516(a)?**	No
(d)(1)(vii)	**Major Programs (list):**	- Highway Planning and Construction Cluster - AL #20.205 - Temporary Assistance for Needy Families – AL #93.558
(d)(1)(viii)	**Dollar Threshold: Type A\B Programs**	Type A: > $1,000,000 Type B: all others
(d)(1)(ix)	**Low Risk Auditee under 2 CFR §200.520?**	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

Huron County Ohio



Annual Comprehensive Financial Report
For the Fiscal Year Ending
December 31, 2025

Prepared by:

Roland Tkach, Huron County Auditor

HURON COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2025

Roland Tkach,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Kelly Smith
Account Clerk

Elizabeth Horvatich
Account Clerk

Introductory Section

Huron County, Ohio
Annual Comprehensive Financial Report
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For the Year Ended December 31, 2025

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HURON COUNTY AUDITOR

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September 16, 2026

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, 2025.

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

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

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

The County

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

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

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

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

Reporting Entity and Services

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

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

Economic Condition and Outlook

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

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

The County's agricultural economy consists primarily of grain production, vegetables, fruit, nursery stock, cattle and dairy products. Agriculture generates over $295 million for the Huron County economy based upon the most recent census of agriculture which was conducted in 2022. Huron County is one of the top Ohio counties in terms of total farm income.

Major County Initiatives

The Huron County general fund began 2025 with an unencumbered carryover balance of $10,920,206. Sales tax collection for the year was $13.8 million, which represents retail sales in the County of $921.3 million, this was an increase of 5.44 percent. The sales tax collection in 2025 was an all-time high, eclipsing the former record set in 2023. The general fund revenue for 2025 was $24.5 million which was $4.6 million over the estimate or 23.56 percent above estimate. Sales tax accounted for 56.38 percent of general fund income. Total revenue was $1 million more than 2024, a total increase of 10.42 percent. There were monies moved to special funds outside the general fund that is a common practice for upcoming projects. $1.5 million was moved to permanent improvements and $383,121 was placed in the jail permanent improvement fund. With a total cash basis revenue of $24,510,580 less spending of $24,528,656 (net of encumbrances of $1,799,840), more was spent than taken in by $18,076. On December 31, 2025, the unencumbered carryover balance was $10,545,611, a decrease of 3.43 percent or $374,595 less than December 31, 2024.

The housing market saw 406 single-family homes sold during 2025 at an average sale price of $210,009. The Norwalk area had many businesses open in 2025. Papa John's pizza opened a new location on the north side of Norwalk. Freight House Restaurant was closed for a period and reopened with new owners. Mickey Mart opened a new gas station/Dunkin Donuts on the south side of Norwalk near Fisher Titus Hospital.

The City of Willard started work on a $10 million water treatment improvement project. ODOT funded a $615,000 grant that paid for new sidewalks in front of the Willard businesses along US 224. Lakeside Books completed $100 million purchase and installation of a new Wide-web high speed 4-color offset printing press. With this equipment the Willard plant is most technologically advanced book manufacturing facility anywhere in the world. This purchase created 100 new jobs and retained 400 jobs.

Giles Meats opened a new meat market just east of Willard. The market is a farm-to-table direct to the consumer method along with the Giles food trailer, "Just real beef, raised right."

The Village of Plymouth opened a new fire station. $1.3 million was gifted to the Village for the construction of a new fire station at the request of Grant Milliron through the Milliron Foundation. A food destination across the street from the fire station Hound Hop drive in was opened under new ownership. Next to the fire station a new coffee shop open in 2025, The owners bought the building from the Huron County Land bank and did a total remodel, it is now a thriving business known as "The Coffee House in Plymouth".

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 2025 operating budget in late December 2024. 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, 2025, 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

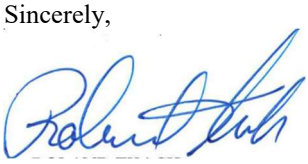
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Huron County, Ohio for its ACFR for the year ended December 31, 2024. A Certificate of Achievement is valid for a period of one year. The Certificate 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 2025 ACFR for Huron County represents the 32nd successive report of its type for Huron County. The publication of this report represents an important achievement in providing significantly enhanced financial information and accountability to the citizens of Huron County, its elected officials, County management and investors. This report continues the aggressive program to improve the County's overall financial accounting and reporting capabilities and the continuation of the level of professionalism the Huron County Auditor's Office has worked to attain.

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

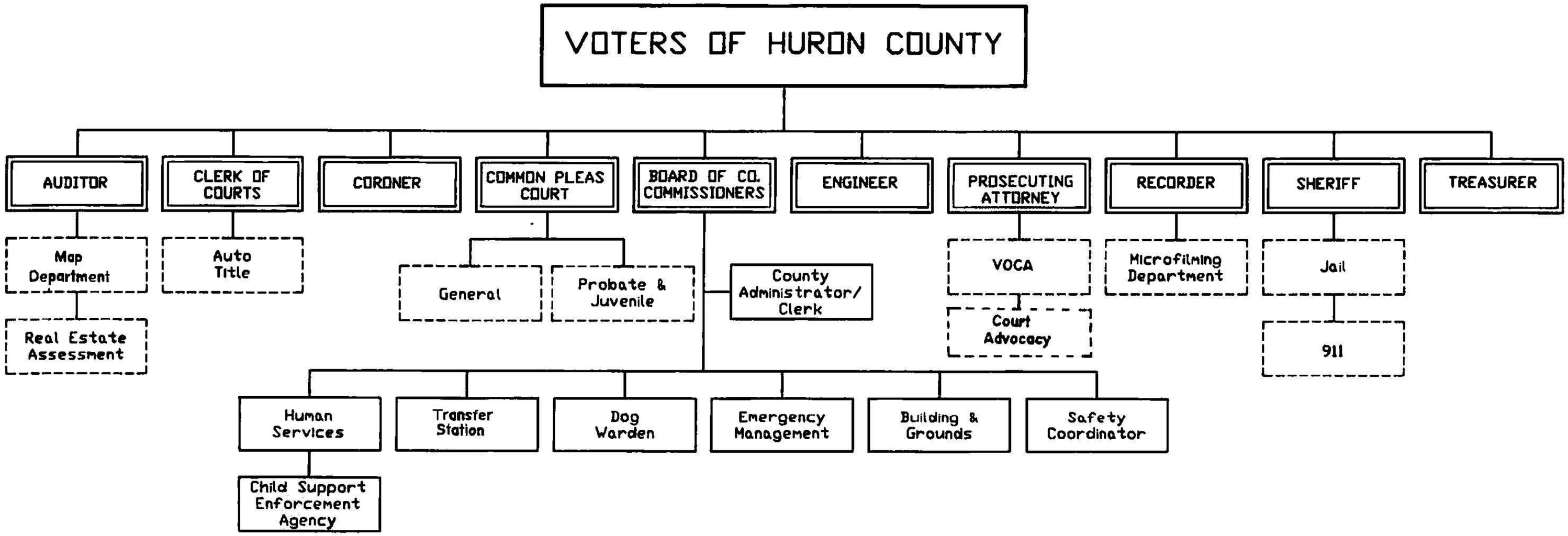
Sincerely,



ROLAND TKACH
Huron County Auditor

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

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY BOARDS AND COMMISSIONS

Budget Commission

Board of Revision

Records Commissions

Board of Elections

Veterans Service Commission

Human Services Advisory Board

Youth Services Board

Public Defender Commission

Child Abuse and Neglect Advisory Board

County Planning Commission

Board of Developmental Disabilities

Board of Alcohol, Drug Addiction and Mental Health Services

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, 2024

Christopher P. Morrill

Executive Director/CEO

Financial Section

6200 Rockside Woods Blvd. N Ste 215
Independence OH 44131-2373
Charles E. Harris & Associates, Inc.
Phone - (216) 575-1630
Certified Public Accountants
Fax - (216) 436-2411

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2025, and the respective changes in financial position, and where applicable, cash flows thereof and the respective budgetary comparisons for the General, Mental Health, Board of Developmental Disabilities, Job and Family Services, Motor Vehicle and Gas Tax, and Local Fiscal Recovery funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

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

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

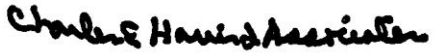
Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2026, 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.
September 16, 2026

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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, 2025. 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 2025 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, 2025 by $100,123,541 (net position).
- The County's total net position increased by $5,660,198, which is approximately 6.0% of the net position at the beginning of the year 2025 as corrected.
- At the end of 2025, the County's governmental funds reported a combined ending fund balance of $53,730,488 a decrease of $225,271 from the prior year. Of this amount, $6,702,904 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.

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

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

Fund Financial Statements

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

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

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

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

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

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

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

Government-wide Financial Analysis

Table 1
Net Position

	Governmental Activities 2025	Business-Type Activities 2025	Total 2025	Governmental Activities 2024	Business-Type Activities 2024 *	Total 2024
Assets						
Current and other assets	$75,175,674	$1,720,140	$76,895,814	$73,951,526	$1,402,061	$75,353,587
Capital assets, net of depreciation	67,435,725	1,601,952	69,037,677	63,009,196	1,538,719	64,547,915
Total Assets	142,611,399	3,322,092	145,933,491	136,960,722	2,940,780	139,901,502
Deferred Outflows of Resources						
Pensions and OPEB	7,108,037	162,957	7,270,994	10,607,151	284,389	10,891,540
Liabilities						
Current and other Liabilities	4,388,515	236,684	4,625,199	3,321,147	151,736	3,472,883
Non-Current Liabilities						
Due within one year	755,478	322,088	1,077,566	725,532	352,656	1,078,188
Due in more than one year:						
Net Pension Liability	27,834,528	629,534	28,464,062	30,673,591	772,981	31,446,572
Other Amounts	7,009,127	1,267,110	8,276,237	7,236,597	1,572,972	8,809,569
Total Liabilities	39,987,648	2,455,416	42,443,064	41,956,867	2,850,345	44,807,212
Deferred inflows of resources						
Property taxes not levied to finance current year operations	9,491,271	0	9,491,271	10,545,075	0	10,545,075
Pension and OPEB	1,086,667	59,942	1,146,609	936,973	40,439	977,412
Total deferred inflows of resources	10,577,938	59,942	10,637,880	11,482,048	40,439	11,522,487
Net Position						
Net investment in capital assets	64,701,994	1,486,952	66,188,946	59,634,361	1,358,614	60,992,975
Restricted	39,100,754	59,986	39,160,740	36,511,063	0	36,511,063
Unrestricted (deficit)	(4,648,898)	(577,247)	(5,226,145)	(2,016,466)	(1,024,229)	(3,040,695)
Total Net Position	$99,153,850	$969,691	$100,123,541	$94,128,958	$334,385	$94,463,343

* - As more fully described in Note N, the prior year net position was restated.

The net pension liability (NPL) is a significant liability reported by the County at December 31, 2025 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The County reports another significant liability (asset) due to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revised accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net OPEB asset.

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

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

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

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

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

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

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

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 $99,153,850 in governmental activities and assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources exceeded by $969,691 in business type activities as of December 31, 2025. 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 (39.4%) represents resources that are subject to restrictions on how they can be used.

Current and other assets increased primarily due to increases in due from other governments as well as an increase in the net OPEB asset which were partially offset by decreases in taxes receivable and special assessments receivable. Due from other governments increased due to increases in receivables for Motor Vehicle and Gas Tax revenues. Taxes receivable decreased due to timing of collections. Special assessments receivable decreased due to payments on outstanding balances during 2025. Capital assets increased due to additions exceeding current year's depreciation and deletions. Deferred outflows of resources decreased due primarily to changes in pension and OPEB actuarial calculations for 2025 which are recognized as deferred outflows of resources. Current and other liabilities increased due mainly to an increase in accounts payable which relates to timing over invoices paid. Total long-term liabilities decreased due to decreases in net pension liabilities and due to debt principal payments. Deferred inflows of resources decreased primarily due to the property taxes not levied which decreased for the same reasons as described above for taxes receivable.

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Table 2 provides a summary of the changes in net position for the year ended December 31, 2025, compared with the year ended December 31, 2024.

Table 2
Change in Net Position

	Governmental Activities 2025	Business-Type Activities 2025	Total 2025	Governmental Activities 2024	Business-Type Activities 2024 *	Total 2024
Revenues						
Program Revenues						
Charges for Services	$6,031,578	$3,664,684	$9,696,262	$5,966,183	$3,480,816	$9,446,999
Operating Grants and contributions	25,388,259	0	25,388,259	25,529,248	0	25,529,248
Capital Grants and Contributions	4,912,175	220,000	5,132,175	6,854,193	0	6,854,193
General Revenues						
Taxes	24,754,206	0	24,754,206	22,754,443	0	22,754,443
Intergovernmental	1,529,752	0	1,529,752	2,301,859	0	2,301,859
Investment Income	2,779,858	3	2,779,861	2,761,659	3	2,761,662
Other	1,275,385	12,150	1,287,535	1,504,956	12,829	1,517,785
Gain on disposal of property	385,358	0	385,358	0	0	0
Total Revenues	$67,056,571	$3,896,837	$70,953,408	$67,672,541	$3,493,648	$71,166,189
Program Expenses						
General Government						
Legislative and Executive	9,970,263	0	9,970,263	10,634,626	0	10,634,626
Judicial	3,679,682	0	3,679,682	3,347,678	0	3,347,678
Public Safety	11,683,219	0	11,683,219	12,055,003	0	12,055,003
Public Works	10,180,876	0	10,180,876	7,877,482	0	7,877,482
Health	12,273,627	0	12,273,627	12,868,509	0	12,868,509
Human Services	13,626,944	0	13,626,944	13,209,944	0	13,209,944
Conservation and Recreation	544,350	0	544,350	606,838	0	606,838
Interest and Fiscal Charges	72,718	0	72,718	12,312	0	12,312
Landfill	0	3,261,531	3,261,531	0	2,789,740	2,789,740
Total Expenses	62,031,679	3,261,531	65,293,210	60,612,392	2,789,740	63,402,132
Increase(decrease) in Net Position	5,024,892	635,306	5,660,198	7,060,149	703,908	7,764,057
Net Position, January 1 (as previously presented)	94,128,958	1,384,709	95,513,667	87,068,809	680,801	87,749,610
Error Correction	0	(1,050,324)	(1,050,324)	0	0	0
Net Position, January 1	94,128,958	334,385	94,463,343	87,068,809	680,801	87,749,610
Net Position,December 31	$99,153,850	$969,691	$100,123,541	$94,128,958	$1,384,709	$95,513,667

* - There was a restatement of beginning net position for 2025; however, this correction is not reflected in the above 2024 financial statement column.

Governmental Activities

The County financial position increased $5,024,982 for governmental activities. Legislative and Executive accounted for $9,970,263 of the $62,031,679 total expenses for governmental activities or 16% of total expenses. Other large programs are human services and health, accounting for $13,626,944 and $12,273,627, respectively, which represents 22% and 20%, respectively, of total governmental expenses. Expenses increased primarily due to substantial increases in public works related to roads, bridges and ongoing maintenance and repairs of infrastructure.

Tax revenue accounts for $24,754,206 of the $67,056,571 total revenue for governmental activity, or 37% of total governmental revenues for the year ended December 31, 2025. Charges for service revenues and operating grants and contributions remained relatively consistent with the prior year revenues. Capital grants and contributions decreased due to the County using less of the unexpended grant monies from previous years for a variety of capital projects.

The County's direct charges to users of governmental services made up $6,031,578 or 9% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Business-Type Activities

The net position for the business-type activities for the County increased by $635,306 for the year ended December 31, 2025. The major revenue source was charges for services of $3,664,684. Charges for services increased due to additional landfill collection services provided and contractual services increased due to providing the additional services. The Landfill also received a $220,000 capital grant for 2025.

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 $6,718,099, while total fund balance was $18,559,446. 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 31% of total General Fund expenditures, while total fund balance represents 85% of that same amount. The fund balance of the County's General Fund increased by $409,553 during 2025. The increase is due to revenues and other financing sources continuing to exceed expenditures and other financing uses in 2025. Sales tax collections have increased due to increased spending in the County and property tax collections have increased due primarily to increased valuations. Expenditures increased overall primarily due to inflation impacting costs. The General Fund also transferred over $3.8 million to other funds primarily for debt service and construction related projects which was an increase of about $1.7 million from fiscal year 2024.

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

The fund balance of Mental Health increased slightly from 2024. Program expenditure generally align with tax and grant revenues received and remained consistent with the prior year.

The fund balance of the Board of Developmental Disabilities increased $515,840. The increase is due primarily to revenues exceeding expenditures during 2025. The property tax revenues increased due to increased valuations and grant revenues increased due to program use. Program expenditures remained fairly consistent with the prior year.

The fund balance of Job and Family Services decreased $394,644. The decrease is due to expenditures exceeding revenues and other financing sources during 2025. Program costs remained consistent with the prior year while grant revenue declined slightly which resulted in the decrease in fund balance.

The fund balance of Motor Vehicle and Gas Tax increased $188,688 as revenues exceeded expenditures during 2025. Grant revenues increased substantially for 2025 as the County was able to secure additional monies for their road and bridge projects.

The fund balance of Local Fiscal Recovery decreased $1,614,930 as expenditures exceeded revenues during 2025 due to the use of grant monies for various projects and other capital outlay.

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 $969,691. 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 2025 with a decrease in net position of $151,495.

General Fund Budgetary Highlights

There were some changes between the original and the final budgets for revenues for the year ended December 31, 2025. The differences between the final budget and the actual for revenues were primarily due to increases in taxes. There were changes between the original and final budgets for expenditures with the most significant changes being increases to legislative and executive, judicial, public safety, and capital outlay expenditures with decreases to conservation and recreation expenditures. 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, 2025 amount to $67,435,725 for governmental activities and $1,601,952 for business-type activities (net of accumulated depreciation). These capital assets include land, land improvements, building structures and improvements, furniture, fixtures equipment and infrastructure. For the governmental activities capital assets additions were composed of $2,275,665 for construction in progress, $7,331,860 for buildings, structures and improvements, $2,438,111 for furniture, fixtures and equipment, and $6,990,906 for infrastructure. Capital asset decreases were composed of $8,673,983 in completed construction in progress and $2,300,372 in various capital asset disposals. Governmental activities had $4,864,101 in depreciation expense and $1,228,443 in accumulated depreciation removed for assets disposed. Business-type activities had $246,164 in buildings, structures and improvements. The business-type activities also had $182,931 in depreciation.

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 $1,543,000 which is backed by the full faith and credit of the government. The County also had Landfill Transfer Station Improvement Bonds outstanding of $115,000. The County also had OPWC Loans of $137,589 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 $40.1 million.

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

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 6.3%, which is higher than the rate a year ago. The state average unemployment rate was 4.5% and the national average was 4.4%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2026 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, 2025

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
Assets:				
Equity in pooled cash and investments	$ 53,066,905	$1,130,162	$54,197,067	$0
Cash and cash equivalents in segregated accounts	107,701	0	107,701	25,357
Receivables (net of allowance for uncollectibles)				
Taxes	11,893,354	0	11,893,354	0
Accounts	119,837	518,747	638,584	0
Special assessments	390,789	0	390,789	0
Accrued interest	175,000	0	175,000	0
Revolving Loans	185,516	0	185,516	0
Due from other governments	5,960,853	0	5,960,853	0
Prepaid items	135,382	0	135,382	0
Materials and supplies inventory	505,955	11,245	517,200	0
Net OPEB Asset	2,634,382	59,986	2,694,368	0
Capital assets not being depreciated	1,687,812	307,678	1,995,490	0
Capital assets being depreciated (net of accumulated depreciation)	65,747,913	1,294,274	67,042,187	0
Total assets	142,611,399	3,322,092	145,933,491	25,357
Deferred Outflows of Resources:				
Pensions	7,014,026	158,844	7,172,870	0
OPEB	94,011	4,113	98,124	0
Total deferred outflows of resources	7,108,037	162,957	7,270,994	0
Liabilities:				
Accounts payable	2,095,532	201,191	2,296,723	1,341
Contracts payable	1,053,142	0	1,053,142	0
Accrued wages and benefits	997,127	29,091	1,026,218	0
Due to other governments	238,040	5,961	244,001	0
Accrued interest payable	4,674	441	5,115	0
Long-term liabilities				
Due within one year	755,478	322,088	1,077,566	0
Due in more than one year:				
Net Pension Liability (See Note G)	27,834,528	629,534	28,464,062	0
Other Amounts Due in More than One Year	7,009,127	1,267,110	8,276,237	0
Total liabilities	39,987,648	2,455,416	42,443,064	1,341
Deferred Inflows of Resources:				
Property taxes not levied to finance current year operations	9,491,271	0	9,491,271	0
Pensions	570,214	48,366	618,580	0
OPEB	516,453	11,576	528,029	0
Total deferred inflows of resources	10,577,938	59,942	10,637,880	0
Net Position:				
Net investment in capital assets	$ 64,701,994	$1,486,952	$66,188,946	$0
Restricted for:				
Board of developmental disabilities	9,916,233	0	9,916,233	0
Child support	1,868,699	0	1,868,699	0
Real estate	686,809	0	686,809	0
EMA	114,785	0	114,785	0
Muny Road	778,978	0	778,978	0
911 Countrywide Communications	267,293	0	267,293	0
DD residential	866,255	0	866,255	0
Motor vehicle and gas tax	5,609,265	0	5,609,265	0
Mental health	3,316,081	0	3,316,081	0
Children's services	1,342,889	0	1,342,889	0
Felony delinquent care and custody	101,660	0	101,660	0
Law Library	526,344	0	526,344	0
Special Projects CP	423,596	0	423,596	0
Home Visiting	294,330	0	294,330	0
DRETAC	195,719	0	195,719	0
Help Me Grow	146,887	0	146,887	0
Ditch Maintenance	506,213	0	506,213	0
Local Fiscal Recovery	283,488	0	283,488	0
Early Intervention	293,689	0	293,689	0
Clerk of Courts Computer	428,396	0	428,396	0
Other purposes	2,784,373	0	2,784,373	0
Net OPEB Asset	2,634,382	59,986	2,694,368	0
Capital projects	5,714,390	0	5,714,390	0
Unrestricted (deficit)	(4,648,898)	(577,247)	(5,226,145)	24,016
Total net position	$ 99,153,850	$969,691	$100,123,541	$24,016

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, 2025

Functions/programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government -				
Legislative and executive	$9,970,263	$2,159,051	$1,184,321	$0
Judicial	3,679,682	487,987	1,739,644	0
Public safety	11,683,219	1,968,824	727,864	0
Public works	10,180,876	199,077	6,942,193	4,611,534
Health	12,273,627	610,062	4,548,264	300,641
Human services	13,626,944	546,867	10,245,973	0
Conservation and recreation	544,350	59,710	0	0
Interest expense	72,718	0	0	0
Total governmental activities	62,031,679	6,031,578	25,388,259	4,912,175
Business-type activities:				
Landfill	3,261,531	3,664,684	0	220,000
Total primary government	$65,293,210	$9,696,262	$25,388,259	$5,132,175
Component unit:				
Airport	$302,982	$150,415	$0	$151,541
Total component unit	$302,982	$150,415	$0	$151,541

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
Gain on disposal of property
Miscellaneous
Total general revenues
Changes in net position
Net position, January 1 (as previously presented)
Error correction
Net position (deficit), January 1
Net position (deficit), December 31

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

Net Revenue (Expense) and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
($6,626,891)	$0	($6,626,891)	$0
(1,452,051)	0	(1,452,051)	0
(8,986,531)	0	(8,986,531)	0
1,571,928	0	1,571,928	0
(6,814,660)	0	(6,814,660)	0
(2,834,104)	0	(2,834,104)	0
(484,640)	0	(484,640)	0
(72,718)	0	(72,718)	0
(25,699,667)	0	(25,699,667)	0
0	623,153	623,153	0
(25,699,667)	623,153	(25,076,514)	0
			(1,026)
			(1,026)
3,573,190	0	3,573,190	0
4,890,293	0	4,890,293	0
575,186	0	575,186	0
1,198,454	0	1,198,454	0
633,336	0	633,336	0
13,883,747	0	13,883,747	0
1,529,752	0	1,529,752	0
2,779,858	3	2,779,861	2
385,358	0	385,358	0
1,275,385	12,150	1,287,535	752
30,724,559	12,153	30,736,712	754
5,024,892	635,306	5,660,198	(272)
94,128,958	1,384,709	95,513,667	24,288
0	(1,050,324)	(1,050,324)	0
94,128,958	334,385	94,463,343	24,288
$99,153,850	$969,691	$100,123,541	$24,016

Huron County, Ohio
Balance Sheet
Governmental Funds
December 31, 2025

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Local Fiscal Recovery	All Other Governmental Funds	Total Governmental Funds
Assets:								
Equity in pooled cash and investments	$16,804,195	$3,732,567	$10,877,856	$493,017	$2,074,506	$333,390	$17,503,134	$51,818,665
Cash and cash equivalents in segregated accounts	0	0	0	0	0	0	107,701	107,701
Receivables (net of allowances for uncollectibles)								
Taxes	4,540,202	536,955	5,366,703	0	0	0	1,449,494	11,893,354
Accounts	54,119	0	11,045	0	0	0	54,673	119,837
Special assessments	0	0	0	0	0	0	390,789	390,789
Accrued Interest	175,000	0	0	0	0	0	0	175,000
Revolving Loans	0	0	0	0	0	0	185,516	185,516
Due from other governments	900,243	5,976	258,092	0	4,447,430	0	349,112	5,960,853
Prepaid items	100,561	0	3,899	0	1,110	0	29,812	135,382
Materials and supplies inventory	0	0	0	0	503,547	0	2,408	505,955
Total assets	$22,574,320	$4,275,498	$16,517,595	$493,017	$7,026,593	$333,390	$20,072,639	$71,293,052
Liabilities, Deferred Inflows of Resources and Fund Balances:								
Liabilities:								
Accounts payable	$772,814	$399,602	$262,006	$38,078	$79,480	$0	$543,552	$2,095,532
Contracts payable	0	0	0	0	1,003,240	49,902	0	1,053,142
Intergovernmental Payable	140,656	372	22,331	33,613	19,307	0	21,761	238,040
Accrued wages and benefits	478,679	3,042	145,044	161,306	79,004	0	130,052	997,127
Total liabilities	1,392,149	403,016	429,381	232,997	1,181,031	49,902	695,365	4,383,841
Deferred Inflows of Resources:								
Property taxes not levied to finance current year operations	2,225,703	530,562	5,302,773	0	0	0	1,432,233	9,491,271
Unavailable revenue - delinquent taxes	26,851	6,393	63,930	0	0	0	17,261	114,435
Unavailable revenue - intergovernmental	370,171	5,976	170,495	0	2,516,792	0	118,794	3,182,228
Unavailable revenue - special assessments	0	0	0	0	0	0	390,789	390,789
Total deferred inflows of resources	2,622,725	542,931	5,537,198	0	2,516,792	0	1,959,077	13,178,723
Fund Balances:								
Nonspendable	265,831	0	3,899	0	504,657	0	32,220	806,607
Restricted	0	3,329,551	10,547,117	260,020	2,824,113	283,488	17,401,172	34,645,461
Assigned	11,575,516	0	0	0	0	0	0	11,575,516
Unassigned (deficit)	6,718,099	0	0	0	0	0	(15,195)	6,702,904
Total fund balances	18,559,446	3,329,551	10,551,016	260,020	3,328,770	283,488	17,418,197	53,730,488
Total liabilities, deferred inflows of resources and fund balances	$22,574,320	$4,275,498	$16,517,595	$493,017	$7,026,593	$333,390	$20,072,639	$71,293,052

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, 2025

Total Governmental Fund Balances		$53,730,488
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.		67,435,725
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes and special assessments	505,224	
Intergovernmental	3,182,228	
Total		3,687,452
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	2,634,382	
Deferred outflows of resources related to pensions	7,014,026	
Deferred outflows of resources related to OPEB	94,011	
Deferred inflows of resources related to pensions	(570,214)	
Deferred inflows of resources related to OPEB	(516,453)	
Net pension liability	(27,834,528)	
Total		(19,178,776)
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.		1,248,240
Long-term liabilities, including bonds, loans, lease obligations, accrued interest and the long-term portion of compensated absences are not due and payable in the current period and are not reported in the funds.		
Accrued Interest Payable	(4,674)	
Compensated Absences	(6,084,016)	
General Obligation Improvement Bonds Payabls	(605,000)	
Energy Conservation Bonds Payable	(162,000)	
County Building Bonds Payable	(26,000)	
General Obligation Bonds	(195,000)	
OPWC Loans Payable	(137,589)	
Building Improvement Bonds Payable	(555,000)	
Total		(7,769,279)
Net Position of Governmental Activities		$99,153,850

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, 2025

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Local Fiscal Recovery	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:								
Taxes	$17,493,849	$583,975	$4,978,180	$0	$0	0	$1,856,430	$24,912,434
Special Assessments	0	0	0	0	0	0	156,715	156,715
Charges for services	2,140,820	0	358,922	403,523	0	0	2,033,513	4,936,778
Licenses and Permits	3,261	0	0	0	0	0	0	3,261
Fines and forfeitures	159,411	0	0	0	42,362	0	758,748	960,521
Intergovernmental revenue	2,628,730	2,141,005	2,361,375	5,316,063	10,244,210	0	8,810,351	31,501,734
Investment earnings	2,899,845	0	0	0	12,240	0	2,588	2,914,673
Miscellaneous revenue	318,100	18,006	3,170	3,400	160,326	0	772,383	1,275,385
Total revenues	25,644,016	2,742,986	7,701,647	5,722,986	10,459,138	0	14,390,728	66,661,501
Expenditures:								
Current:								
General government-								
Legislative and executive	7,625,498	0	0	0	0	27,720	1,770,011	9,423,229
Judicial	3,359,618	0	0	0	0	0	184,347	3,543,965
Public safety	8,600,301	0	0	0	0	0	2,203,699	10,804,000
Public works	0	0	0	0	6,314,792	0	2,161,857	8,476,649
Health	103,565	2,710,834	7,042,011	0	0	0	2,394,225	12,250,635
Human services	665,964	0	0	6,262,482	0	0	6,412,496	13,340,942
Conservation and Recreation	544,350	0	0	0	0	0	17,876	562,226
Capital outlay	874,143	0	143,796	0	3,943,541	1,587,210	1,765,458	8,314,148
Debt service:								
Principal retirement	0	0	0	0	12,117	0	470,000	482,117
Interest	0	0	0	0	0	0	74,219	74,219
Total expenditures	21,773,439	2,710,834	7,185,807	6,262,482	10,270,450	1,614,930	17,454,188	67,272,130
Excess of revenues over (under) expenditures	3,870,577	32,152	515,840	(539,496)	188,688	(1,614,930)	(3,063,460)	(610,629)
Other financing sources (uses):								
Transfers in	0	0	0	144,852	0	0	3,780,708	3,925,560
Proceeds from Sale of Capital Assets	385,358	0	0	0	0	0	0	385,358
Transfers out	(3,846,382)	0	0	0	0	0	(79,178)	(3,925,560)
Total other financing sources (uses)	(3,461,024)	0	0	144,852	0	0	3,701,530	385,358
Net change in fund balance	409,553	32,152	515,840	(394,644)	188,688	(1,614,930)	638,070	(225,271)
Fund balance, January 1	18,149,893	3,297,399	10,035,176	654,664	3,140,082	1,898,418	16,780,127	53,955,759
Fund balance, December 31	$18,559,446	$3,329,551	$10,551,016	$260,020	$3,328,770	$283,488	$17,418,197	$53,730,488

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, 2025

Net Change in Fund Balances - Total Governmental Funds		($225,271)
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	10,362,559	
Current Year Depreciation	(4,864,101)	
Total		5,498,458
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 gains, losses and proceeds from the disposal of capital assets.		
Proceeds from Disposal of Capital Assets	(385,358)	
Loss on Disposal of Capital Assets	(1,071,929)	
Gain on Disposal of Capital Assets	385,358	
Total		(1,071,929)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Taxes	(158,228)	
Intergovernmental	328,452	
Interest	(134,815)	
Special Assessments	(25,697)	
Total		9,712
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows.		2,930,566
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability (asset) are reported as pension/OPEB expense in the statement of activities.		(2,164,174)
Repayments of bond principal and lease principal are expenditures in the governmental funds, but the repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.		482,117
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.		(151,495)
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	(284,593)	
Decrease in Accrued Interest	1,501	
Total		(283,092)
Net Change in Net Position of Governmental Activities		$5,024,892

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Taxes	$12,458,300	$13,868,300	$17,429,744	$3,561,444
Charges for services	921,500	951,500	1,222,204	270,704
Licenses and permits	2,900	2,900	3,261	361
Fines and forfeitures	165,000	170,000	162,442	(7,558)
Intergovernmental revenue	2,069,521	2,113,521	2,636,667	523,146
Investment earnings	2,200,000	2,200,000	2,125,175	(74,825)
Miscellaneous revenue	474,000	504,776	545,728	40,952
Total revenues	18,291,221	19,810,997	24,125,221	4,314,224
Expenditures:				
Current:				
General government-				
Legislative and executive	7,876,283	8,421,770	7,346,181	1,075,589
Judicial	3,456,399	3,974,159	3,566,835	407,324
Public safety	8,163,226	9,066,456	8,600,747	465,709
Public works	850	850	0	850
Health	149,592	151,278	150,906	372
Human services	693,957	725,145	710,812	14,333
Conservation and recreation	1,265,050	604,350	604,350	0
Capital outlay	925,000	2,154,815	1,502,281	652,534
Total expenditures	22,530,357	25,098,823	22,482,112	2,616,711
Excess (deficiency) of revenues over (under) expenditures	(4,239,136)	(5,287,826)	1,643,109	6,930,935
Other financing sources (uses):				
Proceeds from the sale of capital assets	0	0	385,358	385,358
Transfers in	0	25,000	-	(25,000)
Transfers out	(3,263,700)	(5,657,381)	(3,846,384)	1,810,997
Total other financing sources (uses)	(3,263,700)	(5,632,381)	(3,461,026)	2,171,355
Net change in fund balance	(7,502,836)	(10,920,207)	(1,817,917)	9,102,290
Fund balance, January 1	10,920,200	10,920,200	10,920,200	0
Prior year encumbrances appropriated	1,443,328	1,443,328	1,443,328	0
Fund balance, December 31	$4,860,692	$1,443,321	$10,545,611	$9,102,290

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Taxes	$573,000	$573,000	$583,975	$10,975
Intergovernmental revenue	2,455,843	2,105,843	2,141,005	35,162
Miscellaneous revenue	10,500	10,500	18,006	7,506
Total revenues	3,039,343	2,689,343	2,742,986	53,643
Expenditures:				
Current:				
Personal services	295,000	305,100	208,180	96,920
Materials and supplies	4,000	5,055	2,117	2,938
Charges and services	2,740,343	3,146,359	2,660,566	485,793
Capital purchases	0	1,971	1,971	0
Total expenditures	3,039,343	3,458,485	2,872,834	585,651
Net change in fund balance	0	(769,142)	(129,848)	639,294
Fund balance, January 1	3,256,665	3,256,665	3,256,665	0
Prior year encumberances appropriated	105,414	105,414	105,414	0
Fund balance, December 31	$3,362,079	$2,592,937	$3,232,231	$639,294

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Taxes	$4,800,000	$4,800,000	$4,978,180	$178,180
Intergovernmental revenue	1,318,825	1,318,825	2,026,219	707,394
Charges for services	312,384	312,384	358,922	46,538
Miscellaneous revenue	9,000	9,000	3,170	(5,830)
Total revenues	6,440,209	6,440,209	7,366,491	926,282
Expenditures:				
Current:				
Personal services	4,038,920	4,038,920	3,303,301	735,619
Materials and supplies	97,592	98,204	40,685	57,519
Charges and services	3,961,571	4,778,973	4,029,510	749,463
Capital purchases	200,000	200,000	143,796	56,204
Total expenditures	8,298,083	9,116,097	7,517,292	1,598,805
Excess (deficiency) of revenues over (under) expenditures	(1,857,874)	(2,675,888)	(150,801)	2,525,087
Other financing uses:				
Transfers out	(300,000)	(300,000)	0	300,000
Net change in fund balance	(2,157,874)	(2,975,888)	(150,801)	2,825,087
Fund balance, January 1	7,675,527	7,675,527	7,675,527	0
Prior year encumbrances appropriated	524,247	524,247	524,247	0
Fund balance, December 31	$6,041,900	$5,223,886	$8,048,973	$2,825,087

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$7,005,000	$5,315,519	$5,316,063	$544
Charges for services	640,548	403,523	403,523	0
Interest revenue	100	0	0	0
Miscellaneous revenue	6,500	3,400	3,400	0
Total revenues	7,652,148	5,722,442	5,722,986	544
Expenditures:				
Current:				
Personal services	6,480,000	5,097,442	4,879,078	218,364
Materials and supplies	17,000	6,633	5,133	1,500
Charges and services	2,020,000	1,633,735	1,477,573	156,162
Capital purchases	80,000	305	305	0
Total expenditures	8,597,000	6,738,115	6,362,089	376,026
Excess (deficiency) of revenues under expenditures	(944,852)	(1,015,673)	(639,103)	376,570
Other financing sources (uses):				
Transfers in	144,852	144,852	144,852	0
Total other financing sources (uses)	144,852	144,852	144,852	0
Net change in fund balance	(800,000)	(870,821)	(494,251)	376,570
Fund balance, January 1	802,590	802,590	802,590	0
Prior year encumbrances appropriated	73,234	73,234	73,234	0
Fund balance, December 31	$75,824	$5,003	$381,573	$376,570

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Fines and forfeitures	$50,000	$50,000	$42,362	($7,638)
Intergovernmental revenue	6,245,000	6,245,000	6,320,974	75,974
Investment earnings	2,000	6,000	12,240	6,240
Miscellaneous revenue	100,000	100,000	160,326	60,326
Total revenues	6,397,000	6,401,000	6,535,902	134,902
Expenditures:				
Current:				
Personal services	2,739,540	2,579,540	2,066,145	513,395
Materials and supplies	750,000	892,120	892,120	0
Charges and services	2,897,500	3,303,212	2,852,952	450,260
Capital purchases	800,000	955,157	617,291	337,866
Total expenditures	7,187,040	7,730,029	6,428,508	1,301,521
Net change in fund balance	(790,040)	(1,329,029)	107,394	1,436,423
Fund balance, January 1	1,596,447	1,596,447	1,596,447	0
Prior year encumbrances appropriated	202,762	202,762	202,762	0
Fund balance, December 31	$1,009,169	$470,180	$1,906,603	$1,436,423

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Local Fiscal Recovery Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$0	$0	$0	$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	4,617,806	3,198,703	3,198,703	0
Total expenditures	4,617,806	3,198,703	3,198,703	0
Net change in fund balance	(4,617,806)	(3,198,703)	(3,198,703)	0
Fund balance, January 1	368,665	368,665	368,665	0
Prior year encumbrances appropriated	2,830,038	2,830,038	2,830,038	0
Fund balance, December 31	($1,419,103)	$0	$0	$0

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

Huron County, Ohio
Statement of Net Position
Proprietary Funds
December 31, 2025

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and investments	$1,130,162	$1,248,240
Receivables (net of allowances for uncollectibles)	518,747	0
Materials and supplies inventory	11,245	0
Total current assets	1,660,154	1,248,240
Noncurrent assets:		
Capital Assets:		
Land	307,678	0
Land improvements	2,867,842	0
Buildings, structures and improvements	2,057,975	0
Furniture, fixtures and equipment	1,341,814	0
Less: accumulated depreciation	(4,973,357)	0
Net Capital Assets	1,601,952	0
Net OPEB Asset	59,986	0
Total noncurrent assets	1,661,938	0
Total assets	3,322,092	1,248,240
Deferred Outflows of Resources:		
Pension	158,844	0
OPEB	4,113	0
Total deferred outflows of resources	162,957	0
Liabilities:		
Current liabilities:		
Accounts payable	201,191	0
Accrued wages and benefits	29,091	0
Due to other governments	5,961	0
Accrued interest payable	441	0
Current portion of compensated absences	6,450	0
Current portion of unfunded closure/post-closure	295,638	0
Current portion of bonds payable	20,000	0
Total current liabilities	558,772	0
Non-current liabilities:		
Compensated absences - noncurrent	146,468	0
Unfunded closure/post-closure-noncurrent	1,025,642	0
Bonds payable - noncurrent	95,000	0
Net Pension Liability	629,534	0
Total non-current liabilities	1,896,644	0
Total liabilities	2,455,416	0
Deferred Inflows of Resources:		
Pension	48,366	0
OPEB	11,576	0
Total deferred inflows of resources	59,942	0
Net Position:		
Net investment in capital assets	1,486,952	0
Restricted for net OPEB asset	59,986	
Unrestricted	(577,247)	1,248,240
Total net position	$969,691	$1,248,240

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, 2025

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Operating revenues:		
Charges for services	$3,664,684	$0
Miscellaneous	12,150	0
Total operating revenues	3,676,834	0
Operating expenses:		
Personal services	727,722	0
Contract services	2,337,083	0
Claims	0	151,495
Materials and supplies	6,383	0
Depreciation	182,931	0
Total operating expenses	3,254,119	151,495
Operating income (loss)	422,715	(151,495)
Nonoperating revenues (expenses):		
Interest income	3	0
Interest expense	(7,412)	0
Capital grants and contributions	220,000	0
Total nonoperating revenues (expenses)	212,591	0
Changes in net position	635,306	(151,495)
Net position, January 1 (as previously presented)	1,384,709	1,399,735
Correction of error	(1,050,324)	0
Net position, January 1 (as restated)	334,385	1,399,735
Net position, December 31	$969,691	$1,248,240

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, 2025

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Cash flows from operating activities:		
Cash received from customers	$3,413,285	$0
Cash received from other operating revenues	12,150	0
Cash paid for claims	0	(151,495)
Cash paid to suppliers	(2,542,137)	0
Cash paid to employees and for fringe benefits	(749,873)	0
Net cash provided by (used for) operating activities	133,425	(151,495)
Cash flows from capital and related financing activities:		
Principal payments - financed purchase	(45,105)	0
Interest paid	(7,486)	0
Purchases of assets	(26,164)	0
Principal payments - bonds payable	(20,000)	0
Net cash provided by (used for) capital and related financing activities	(98,755)	0
Net increase (decrease) in cash and cash equivalents	34,670	(151,495)
Cash and cash equivalents, January 1	1,095,492	1,399,735
Cash and cash equivalents, December 31	$1,130,162	$1,248,240
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities		
Operating income (loss)	$422,715	($151,495)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	182,931	0
Pension/OPEB Expense Not Affecting Cash	(36,389)	0
(Increase) decrease in operating assets:		
Receivables	(251,399)	0
Inventory	1,867	0
Increase (decrease) in operating liabilities:		
Accounts payable	81,493	0
Accrued wages and benefits	5,752	0
Compensated absences	10,706	0
Due to other governments	(2,220)	0
Unfunded closure/post-closure care costs	(282,031)	0
Total adjustments	(289,290)	0
Net cash provided by (used for) operating activities	$133,425	($151,495)
Non-cash transaction:		
Donated assets from governmental activities	$220,000	$0

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, 2025

	Custodial Funds
Assets:	
Current assets:	
Equity in pooled cash and investments	$5,945,868
Segregated cash accounts	717,949
Taxes receivable	57,817,174
Due from other governments	3,972,529
Total assets	68,453,520
Liabilities:	
Due to other governments	6,405,818
Deferred Inflows of Resources:	
Property taxes	56,194,803
Net Position:	
Restricted for Individuals, Organizations and Other Governments	$5,852,899

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

Huron County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2025

	Custodial Funds
Additions:	
Intergovernmental	$7,881,280
Amounts received as fiscal agent	5,833,647
Licenses and permits and fees for other governments	144,734
Fines and forfeitures for other governments	19,860,438
Amounts held for employees	7,153
Property tax collections for other governments	53,684,409
Total additions	87,411,661
Deductions:	
Distributions as fiscal agent	$5,518,513
Distributions of state funds to other governments	7,881,280
Distributions to State of Ohio	143,683
Fines and forfeitures disbtributions to other governments	20,242,303
Property tax distributions to other governments	53,684,409
Other Distributions	7,153
Total deductions	87,477,341
Change in fiduciary net position	(65,680)
Net position, January 1	5,918,579
Net position, December 31	$5,852,899

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

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, 2025. 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 2025. 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 R)

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

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.

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

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

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

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

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

* General Fund: This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state and local government funding, investment earnings and charges for services.

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

* Board of Developmental Disabilities Fund: This fund accounts for the County-wide property tax levy, state grants and reimbursements used for care and services for the developmentally disabled.

* Job and Family Services Fund: This fund accounts for all federal and state grants and reimbursements as well as transfers from the General Fund used for human services.

* Motor Vehicle and Gas Tax Fund: This fund accounts for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge improvement programs.

* Local Fiscal Recovery Fund: This fund accounts for the Coronavirus State and Local Fiscal Recovery Funds (SLRF) program, a part of the American Rescue Plan, to deliver moneys to state, local, and Tribal governments across the County to support their response to and recovery from the COVID-19 public health emergency.

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

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.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

Deferred Outflows and Deferred Inflows of Resources: Deferred outflows of resources represent a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expenditures/expenses) until then. The County recorded a deferred outflow of resources as of December 31, 2025 for pensions and other postemployment benefits. The deferred outflows of resources related to the pension and other postemployment benefits are explained in Notes G and H. The County also reports a deferred inflow of resources which represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenues) until that time. For the County these amounts consist of interest earnings and special assessments which are not collected in the available period, intergovernmental receivables which are not collected in the available period, pensions, and other postemployment benefits. Property taxes for which there is an enforceable legal claim as of December 31, 2025, but which were levied to finance fiscal year 2026 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)

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.

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 2025, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of $100 million or more. STAR Ohio reserves the right to limit the transaction to $250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the $250 million limit. All accounts of the participant will be combined for these purposes.

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

Interest in the fund financial statements during 2025 totaled $2,914,673 with $2,899,845 in the General Fund, $12,240 in the Motor Vehicle & Gas Tax, and $2,588 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
5 Intangible right to use assets 4-7 years

Intangible Right to Use Assets: An intangible right to use asset is a lessee's right to use an asset over the life of a lease. The asset is calculated as the initial amount of the lease liability, plus any lease payments made to the lessor before the lease commencement date, plus any initial direct costs incurred, minus any lease incentives received. The amortization period of the right of use asset is from the lease commencement date to the earlier of the end of the lease term or the end of the useful life of the asset. The lease terminated during 2025 and the intangible right to use asset and associated lease liability were removed from the books of the lessee.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Compensated Absences: The County's employees are entitled to certain compensated absences based on their length of employment. All leave is accrued when incurred in accordance with GASB Statement No. 101. The entire compensated absences liability is reported on the governmental-wide financial statements.

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

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

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

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

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 in incurred for purposes for which both restricted and unrestricted net position are available. Restricted for other purposes represents amounts in special revenue funds restricted to use by grantors.

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

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

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

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.

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. 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 $79,407 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, 2025, the County's bank balance of $9,309,873 was covered by FDIC in the amount of $1,320,057 collateralized by specifically pledged collateral in the amount of $3,217,640, collateralized in accordance with state law in the amount of $4,772,176.

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.

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

Investments: As of December 31, 2025, the County had the following investments and maturities:

	Carrying/Fair Value	<1 Year	1 - 2 Years	3-5 Years
STAR Ohio - Net Asset Value	$ 15,014,093	$ 15,014,093	$ -	-
Federal Farm Credit Bank	7,336,333	432,902	1,567,184	5,336,247
Federal Home Loan Bank	2,747,948	1,308,648	529,176	910,124
Federal Home Loan Mortgage Corp	700,449	243,978	-	456,471
Tennessee Valley Authority (TVA) Bonds	783,034	-	-	783,034
Marketable CD	2,488,127	243,883	-	2,244,244
First American Government Obligation	86,761	86,761	-	-
Foreign Issues	174,736	-	174,736	-
US Treasury	22,390,986	3,890,340	4,632,567	13,868,079
AGM	580,515	-	125,880	454,635
Total Investments	$ 52,302,982	$ 21,220,605	$ 7,029,543	$ 24,052,834

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, 2025. 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, and the taxable bonds are rated Aaa by Moody's. The non-taxable bonds, foreign issues, and marketable C.D.'s were unrated. The County has no investment policy dealing with investment credit risk beyond the requirements in state statutes. Ohio law requires that that the money market fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

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

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

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 28.71% in STAR Ohio, 14.03% in Federal Farm Credit Bank securities, 1.34% in Federal Home Loan Bank Mortgage Corporation securities, 5.25% in Federal Home Loan Bank securities, 4.75% in Marketable Certificates of Deposit, 1.50% in TVA Bonds, 42.82% in US Treasury Bonds and Notes, .33% in Foreign Issues, 0.16% in First American Government Obligation, and 1.11% in AGM.

Component Unit -Airport -

Custodial credit risk for deposits is the risk that in the event of bank failure, the Airport will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2025, the Airport's bank balance of $24,539 was fully covered by FDIC.

NOTE D – INTERFUND TRANSACTIONS

Transfers to/from other funds during 2025 are as follows:

	Transfers In	Transfers Out
Major Governmental Funds:		
General Fund	$ -	$ 3,846,382
Job and Family Services Fund	144,852	-
Total Major Governmental Funds:	144,852	3,846,382
Non-Major Governmental Funds:		
VOCA-A	14,351	-
Prosecutor Title IV-E	40,000	-
Jail Permanent Improvement	383,121	-
Juvenile Dependency Court	41,910	-
Children Services	815,000	-
National Opioid Suit Proceeds	-	79,178
Victims Assistance - B	87,976	-
911 Countywide Communications	469,451	-
County Bond Retirement	428,899	-
Permanent Improvement	1,500,000	-
Total Non-Major Governmental Funds:	3,780,708	79,178
Total	$ 3,925,560	$ 3,925,560

Transfers are used to 1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them; and 2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in others. All transfers were made in accordance with the Ohio Revised Code.

NOTE E – CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2025, is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets not being depreciated:				
Land	$1,687,812	$0	$0	$1,687,812
CIP	6,398,318	2,275,665	(8,673,983)	-
Total capital assets not being depreciated:	8,086,130	2,275,665	(8,673,983)	1,687,812
Capital assets, being depreciated:				
Buildings, structures and improvements	41,648,239	7,331,860	(939,797)	48,040,302
Furniture, fixtures and equipment	18,590,714	2,438,111	(751,356)	20,277,469
Intangible Right to Use Asset - Equipment	361,100	-	(361,100)	-
Infrastructure	72,749,044	6,990,906	(248,119)	79,491,831
Total capital assets being depreciated	133,349,097	16,760,877	(2,300,372)	147,809,602
Less accumulated depreciation for:				
Buildings, structures and improvements	(30,359,279)	(859,459)	85,356	(31,133,382)
Furniture, fixtures and equipment	(12,115,232)	(1,237,993)	715,821	(12,637,404)
Intangible Right to Use Asset - Equipment	(361,100)	-	361,100	-
Infrastructure	(35,590,420)	(2,766,649)	66,166	(38,290,903)
Total accumulated depreciation	(78,426,031)	(4,864,101)	1,228,443	(82,061,689)
Total capital assets being depreciated, net	54,923,066	11,896,776	(1,071,929)	65,747,913
Governmental activities capital assets, net	$63,009,196	$14,172,441	($9,745,912)	$67,435,725

NOTE E – CAPITAL ASSETS (Continued)

Business-Type Activities:	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets not being depreciated:				
Land	$307,678	$0	$0	$307,678
Total capital assets not being depreciated:	307,678	-	-	307,678
Capital assets, being depreciated:				
Buildings, structures and improvements	1,811,811	246,164	-	2,057,975
Land improvements	2,867,842	-	-	2,867,842
Furniture, fixtures and equipment	1,341,814	-	-	1,341,814
Total capital assets being depreciated	6,021,467	246,164	-	6,267,631
Less accumulated depreciation for:				
Buildings, structures and improvements	(1,531,911)	(54,681)	-	(1,586,592)
Land improvments	(2,352,348)	(49,507)		(2,401,855)
Furniture, fixtures and equipment	(906,167)	(78,743)	-	(984,910)
Total accumulated depreciation	(4,790,426)	(182,931)	-	(4,973,357)
Total capital assets being depreciated, net	1,231,041	63,233	-	1,294,274
Busine-type activities capital assets, net	$1,538,719	$63,233	$0	$1,601,952

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

Governmental activities:	
General government – legislative and executive	$458,485
General government – judicial	50,480
Public safety	769,587
Public works	3,095,040
Health	187,301
Human services	303,208
Total depreciation expense – governmental activities	$4,864,101
Business-type activities:	
Landfill	$182,931

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.

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

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

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

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

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

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

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

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

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

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

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall direct legal debt margin is $40.1 million.

Financed Purchase Obligations: The County reports financed purchase obligations payable as defined by GASB Statement No. 87.

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

Closure and Post-closure Care Costs: State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the $1,321,280 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.

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

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

Loans: During 2017, the County issued a $20,000 OPWC loan for the purpose of an old state route safety upgrade. During 2018, The County issued $33,187 in OPWC loans for road safety upgrades. During 2019, the County issued $70,584 in OPWC loans for road safety upgrades and resurfacing. During 2020, the County issued $45,000 in OPWC loans for road improvements. During 2021, the county issued $14,590 in OPWC loans for bridge replacements. During 2022, the County issued $20,000 in OPWC loans for bridge replacements.

Financed Purchase: During 2022, the County entered into a financed purchase agreement for a front-end loader for the Landfill in the amount of $213,400.

Long-term debt and other obligations of the County at December 31, 2025 were as follows:

	Balance January 1, 2025	Additions	Deductions	Balance December 31, 2025	Amounts Due In One Year
Governmental Activities:					
General Obligation Bonds 2007 Energy Conservation Bonds 4.42%, due serially through 2026	$317,000	$0	$155,000	$162,000	$162,000
General Obligation Bonds 2006 County Building 4.7%, due serially through 2026	51,000	0	25,000	26,000	26,000
General Obligation Bonds 2010 County Courthouse Improvement 2.75%-3.63%, due serially through 2030	225,000	0	30,000	195,000	35,000
General Obligation Improvement Bonds 2018 3.01%, due semi-annually through 2028	795,000	0	190,000	605,000	195,000
General Obligation Building Improvement Bonds 2014 2.95%, due serially through 2034	625,000	0	70,000	555,000	70,000
Subtotal Governmental Fund Obligations	2,013,000	$0	$470,000	$1,543,000	$488,000
OPWC Loans 2017-2022, 0% due annually through 2052	149,706	0	12,117	137,589	12,117
Pension Liability	30,673,591	0	2,839,063	27,834,528	0
Compensated Absences	5,799,423	1,963,277	1,678,684	6,084,016	255,361
Total Governmental Activities	$38,635,720	$1,963,277	$4,999,864	$35,599,133	$755,478

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

	Balance January 2025	Additions	Deductions	Balance December 31, 2025	Amounts Due In One Year
Business-Type Activities:					
Landfill closure and post-closure care costs	$1,603,311	$0	$282,031	$1,321,280	$295,638
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	135,000	0	20,000	115,000	20,000
Financed Purchase 2.84%	45,105	0	45,105	0	0
Pension Liability	772,981	0	143,447	629,534	0
Compensated Absences	142,212	58,955	48,249	152,918	6,450
Total Business-type Activities	$2,698,609	$58,955	$538,832	$2,218,732	$322,088

A summary of the County's future long-term debt funding requirements as of December 31, 2025 follows:

	Governmental Activities General Obligation Bonds		Governmental Activities OPWC Loans	Business-Type Activities General Obligation Bonds	
Year	Principal	Interest	Principal	Principal	Interest
2026	$488,000	$55,465	$12,117	$20,000	$5,290
2027	300,000	37,209	12,117	20,000	4,370
2028	315,000	26,961	12,117	25,000	3,450
2029	105,000	16,082	12,117	25,000	2,300
2030	95,000	11,525	12,117	25,000	1,150
2031-2035	240,000	16,521	46,647		0
2036-2040	0	0	17,942	0	0
2041-2045	0	0	5,426	0	0
2046-2050	0	0	5,275	0	0
2051-2052	0	0	1,714	0	0
Total	$1,543,000	$163,763	$137,589	$115,000	$16,560

Compensated Absences: As more fully described in Note B, the County uses the more likely than not method for recording sick leave obligations. Unpaid hours at December 31, 2025 representing this liability for all governmental funds are as follows:

	Hours
Vacation	47,948
Sick	147,695

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

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

NOTE G- DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Asset

Pensions and OPEB are a component of exchange transactions-–between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The net pension/OPEB liability (asset) represents the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually. The Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions/OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers two separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan, and the member-directed plan is a defined contribution plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in both plans, law enforcement and public safety divisions exist only within the traditional plan.

The traditional pension plan also includes members of the legacy combined plan, a hybrid defined benefit/defined contribution plan referred to as the combined plan division of the traditional pension plan throughout this disclosure. Prior to January 1, 2024, the combined plan was a separate pension plan. Effective January 1, 2022, the combined plan was no longer available for member selection. In October 2023, the legislature approved House Bill (HB) 33 which allowed for the consolidation of the combined plan into the traditional pension plan. The combined plan was consolidated into the traditional pension plan effective January 1, 2024, and is tracked as a separate division within the traditional pension plan. No changes were made to the benefit design features of the combined plan as part of this consolidation so that members in this plan will experience no changes. Throughout this disclosure, references to the traditional pension plan are inclusive of the combined plan division, unless otherwise noted.

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

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

Members of the combined plan division earn a formula benefit similar to, but at a factor less than, the traditional pension plan benefit. This defined benefit is funded by employer contributions and associated investment earnings. Additionally, combined plan division member contributions are deposited into a defined contribution account in which the member self-directs the investment. Upon retirement or termination, the member may choose a defined contribution retirement distribution that is equal in amount to the member's contributions to the plan and investment gains or losses on those contributions. Members in this division may also elect to annuitize their defined contribution account balances.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting https://www.opers.org/financial/reports.shtml, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 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 Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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

Traditional plan state and local members (excluding the combined plan division) who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement. Final average salary (FAS) represents the average of the

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

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

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan division members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan division consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan division members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit. Effective January 1, 2022, the Combined Plan is no longer available for member selection.

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

	State and Local	Public Safety	Law Enforcement
2025 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2025 Actual Contribution Rates			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** This rate is determined by OPERS' Board and has no maximum rate established by ORC.

*** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

**** These pension and employer heath care rates are for the traditional plan. The employer contributions rates for the combined and the member-directed plan are allocated 2 percent and 4 percent, respectively, for health care with the remainder going to pension.

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

The County's contractually required contribution to OPERS was $3,261,311 for 2025. Of this amount, $135,127 is reported as an intergovernmental payable.

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. The calculation is 2.2% of final average salary for the five highest years of earnings multiplied by all years of credited service. Effective June 1, 2025, through May 1, 2030, any member can retire with unreduced benefits with 32 years of service credit at any age or five years of service credit and age 65. Retirement eligibility for reduced benefits is 27 years of service credit at any age; or five years of service credit and age 60. Effective June 1, 2030, through May 1, 2032, any member can retire with unreduced benefits with 33 years of service credit at any age or five years of service credit and age 65. Retirement eligibility for reduced benefits is 28 years of service credit at any age; or five years of service credit and age 60. Effective on or after June 1, 2032, any member can retire with unreduced benefits with 34 years of service credit at any age or five years of service credit and age 65. Retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

The DC Plan allows members to place all their member contributions and 11.09 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 2.91 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 is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the 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 at age fifty and after termination of employment.

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

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

Funding Policy – Employer and member contribution rates are established by the Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14% and the statutory member rate is 14% of covered payroll. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2025 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS Ohio was $18,180 for fiscal year 2025.

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, 2024 and June 30, 2025, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportionate Share of the Net Pension Liability - Current Year	0.1154240%	0.00091970%	
Proportionate Share of the Net Pension Liability - Prior Year	0.1194390%	0.00091963%	
Change in Proportionate Share	-0.0040150%	0.0000001%	
Proportion of the Net Pension Liability	$28,296,815	$167,247	$28,464,062
Pension Expense (Gain)	$3,332,079	($2,197)	$3,329,882

At December 31, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources	**OPERS**	**STRS**	**Total**
Differences between projected and actual economic experience	$ 541,417	$ 16,560	$ 557,977
Differences between projected and actual investment earnings	3,338,166	-	3,338,166
Changes in proportion	-	5,958	5,958
County contributions subsequent to the measurement date	3,261,311	9,458	3,270,769
Total	$ 7,140,894	$ 31,976	$ 7,172,870
Deferred Inflows of Resources			
Differences between projected and actual investment earnings	-	23,178	23,178
Changes in proportion	585,034	10,368	595,402
Total	$ 585,034	$ 33,546	$ 618,580

$3,270,769 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, 2026.

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:			
2026	$1,547,793	$5,022	$1,552,815
2027	3,454,130	(5,658)	3,448,472
2028	(1,287,952)	(4,436)	(1,292,388)
2029	(419,422)	(5,956)	(425,378)
Total	$3,294,549	($11,028)	$3,283,521

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2024, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.0 percent, simple
Post-January 7, 2013 Retirees (Current Year)	2.9 percent, simple through 2025, then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	2.3 percent, simple through 2024, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age

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

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

During 2024, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 8.8 percent for 2024.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2024, these best estimates are summarized in the following table.

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (continued)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	2.42%
Domestic Equities	21.00	5.70
Real Estate	13.00	4.17
Private Equity	15.00	8.40
International Equities	20.00	6.10
Risk Parity	2.00	4.40
Other investments	5.00	2.54
Total	100.00%	

Discount Rate The discount rate used to measure the total pension liability was 6.9% for the Traditional Pension Plan for the year ended December 31, 2024. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
County's proportionate share of the net pension liability	$46,291,949	$28,296,815	$13,343,014

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – STRS (continued)

Actuarial assumptions used in the June 30, 2024 valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021.

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

Asset Class	Target Allocation *	Long-Term Expected Rate of Return**
Domestic Equity	26.00 %	6.90 %
International Equity	22.00	7.70 %
Alternatives	19.00	9.10 %
Fixed Income	22.00	4.50 %
Real Estate	10.00	5.10 %
Liquidity Reserves	1.00	2.40 %
Total	100.00 %	

* Final target weights reflected at October 1, 2022.
** 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.00% as of June 30, 2025. 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, 2025. 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, 2025.

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, 2025, 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:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	$279,043	$167,247	$72,709

Assumptions and Benefit Changes Since the Prior Measurement Date The discount rate remained at 7.00% for the June 30, 2025 valuation. Effective July 1, 2025, a 1.5% one-time ad-hoc Cost-of-Living Adjustment (COLA) of the base benefit was granted to eligible benefit recipients. The COLA will be added to the base benefit on the retirement anniversary date and each month thereafter.

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – STRS (continued)

A one-time supplemental benefit payment for eligible benefit recipients who started receiving benefits in or prior to January 2024. The supplemental benefit of $302 million was paid in December 2024.

Effective June 1, 2025, through May 1, 2030, any member can retire with unreduced benefits with 32 years of service credit at any age or five years of service credit and age 65. Retirement eligibility for reduced benefits is 27 years of service credit at any age; or five years of service credit and age 60.

NOTE H – DEFINED BENEFIT OPEB PLANS

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

Net OPEB (Liability) Asset

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers two separate pension plans: the traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan and the member-directed plan is a defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, the 115 Health Care Trust (115 Trust), which was established in 2014 to fund health care for the Traditional Pension and Member-Directed plans. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

NOTE H – DEFINED BENEFIT OPEB PLANS

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

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

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

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

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

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

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

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

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

Group A 30 years of qualified health care service credit;

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

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

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

Members with a retirement date on or prior to December 1, 2014, with at least 10 years of qualifying health care service credit will continue to be eligible for the OPERS health care program. Members with a retirement date after December 1, 2014, but prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022, as summarized in the following table:

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

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

Recipients of disability benefits prior to January 1, 2014, have continued access to the health care program while the disability benefit continues and will not be subject to the five-year rule described below. The allowance will be determined in the same manner as an age-and-service retiree. If the recipient does not meet minimum age-and-service requirements, the minimum allowance will be used. Recipients with an initial disability effective date on or after January1, 2014, will have coverage during the first five years of disability benefits. After five years, the recipient must meet minimum age-and-service health care eligibility requirements or be enrolled in Medicare (due to disability status) to remain enrolled in the OPERS health care program. If enrolled, the allowance will be determined in the same way as an age-and-service retiree.

NOTE H – DEFINED BENEFIT OPEB PLANS

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

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances are determined using a percentage based on years of service and the age when the individual is first eligible for the HRA, multiplied by the base allowance as determined by the Board.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan. While Medicare eligible retirees must use the Connector to select a vendor to be eligible to receive an HRA, non-Medicare eligible retirees may use the Connector or another vendor and still be eligible to receive an HRA.

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

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

Participants in the Member-Directed Plan have a portion of the employer contribution credited to an individual retiree medical account. Interest accrues based on the investment performance of the stable value fund, not to exceed 4 percent. Members with an account prior to July 1, 2015, become vested in the account at a rate of 20 percent for each year of participation until the member is fully vested at the end of five years. Members establishing accounts on or after July 1, 2015, vest over 15 years at a rate of 10 percent each year starting with the sixth year of participation.

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.

State Teachers Retirement System (STRS Ohio)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums were reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug coverage.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2025, STRS did not allocate any employer contributions to post-employment health care.

NOTE H – DEFINED BENEFIT OPEB PLANS

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

The net OPEB assets and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2023 rolled forward to the measurement date of December 31, 2024, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB liability (asset) was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability (asset)was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset)was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share, the net OPEB asset, and OPEB expense:

	OPERS	STRS	Total
Proportionate Share of the Net OPEB Liability (Asset) - Current Year	0.1182140%	0.00091970%	
Proportionate Share of the Net OPEB Liability (Asset) - Prior Year	0.1144720%	0.00091963%	
Change in Proportionate Share	0.0037420%	0.00000007%	
Proportion of the Net OPEB (Asset)	($2,683,223)	($11,145)	($2,694,368)
OPEB Expense (Income)	($841,581)	($2,982)	($844,563)

At December 31, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources	**OPERS**	**STRS**	**Total**
Differences between projected and actual economic experience	$ -	$ 650	$ 650
Changes in assumptions	-	8,502	8,502
Differences between projected and actual investment earnings	55,257	-	55,257
Changes in proportion	33,588	127	33,715
Total	$ 88,845	$ 9,279	$ 98,124
Deferred Inflows of Resources			
Differences between projected and actual economic experience	$ 130,611	$ 1,968	$ 132,579
Changes in assumptions	387,204	6,124	393,328
Differences between projected and actual investment earnings	-	1,250	1,250
Changes in proportion	290	582	872
Total	$ 518,105	$ 9,924	$ 528,029

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.

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

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

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

	OPERS	STRS	Total
Year Ending December 31:			
2026	($252,408)	($934)	($253,342)
2027	260,503	(1,035)	259,468
2028	(323,429)	(874)	(324,303)
2029	(113,926)	(608)	(114,534)
2030	-	1,106	1,106
Thereafter	-	1,700	1,700
Total	($429,260)	($645)	($429,905)

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between the System and plan members. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent including wage inflation
Single Discount Rate	6.00 percent
Prior Year Single Discount Rate	5.70 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.08 percent
Prior Year Municipal Bond Rate	3.77 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2039
Actuarial Cost Method	Individual Entry Age

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

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

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS - Continued

During 2024, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 10.0 percent for 2024.

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The System's primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2024, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	37.00%	2.37%
Domestic Equities	26.00	5.70
Real Estate Investment Trust	5.00	5.00
International Equities	26.00	6.10
Risk Parity	3.00	4.40
Other investments	3.00	2.50
Total	100.00%	

Discount Rate A single discount rate of 6.00 percent was used to measure the total OPEB liability on the measurement date of December 31, 2024; however, the single discount rate used at the beginning of the year was 5.70 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 4.08 percent. (Fidelity Index's "20-Year Municipal GO AA Index") The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2124. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2124, and the municipal bond rate was applied to all health care costs after that date.

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB asset 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	($1,332,454)	($2,683,223)	($3,810,773)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rates

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	($2,724,434)	($2,683,223)	($2,637,435)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2025, actuarial valuation are presented below:

Salary increases	Varies by service from 2.5% to 8.5%	
Payroll increases	3.00%	
Investment rate of return	7.00% net of investment expenses, including inflation	
Discount rate of return	7.00%	
Health care cost trends	Initial	Ultimate
Medical		
Pre-Medicare	7.00%	3.94%
Medicare	86.77%	3.94%
Prescription Drug		
Pre-Medicare	8.00%	3.94%
Medicare	26.60%	3.94%

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions - STRS

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

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

Actuarial assumptions used in the June 30, 2025, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

Asset Class	Target Allocation *	Long-Term Expected Rate of Return**
Domestic Equity	26.00 %	6.90 %
International Equity	22.00	7.70 %
Alternatives	19.00	9.10 %
Fixed Income	22.00	4.50 %
Real Estate	10.00	5.10 %
Liquidity Reserves	1.00	2.40 %
Total	100.00 %	

* Final target weights reflected at October 1, 2022.
** 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.40% and is net of investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2025. 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 liability as of June 30, 2025.

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – STRS (continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2025, calculated using the current period discount rate assumption of 7.00%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease in Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
County's proportionate share of the net OPEB asset	($6,854)	($11,145)	($14,854)

	1% Decrease in Trend Rates	Current Trend Rate	1% Increase in Trend Rates
County's proportionate share of the net OPEB asset	($15,088)	($11,145)	($13,801)

Changes in Assumptions and Benefit Terms since the Prior Measurement Date The discount rate remained unchanged at 7.00% for the June 30, 2025 valuation. Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2026. The larger Medicare trends for years 2027 and 2028 reflect the assumed impact of the expiration of current Medicare Advantage contract on December 31, 2028.

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 2025 were based, is as follows:

Real property	$1,624,743,880
Public utility	98,181,800
Total assessed property value	$1,722,925,680

In 2025 real property taxes were levied on January 1, 2025 on the assessed values as of January 1, 2023 the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2024. Tangible personal property tax was phased out by the State of Ohio effective January 1, 2009. All that remains to be collected by the county are any delinquencies.

Real property taxes are payable annually or semi-annually. In 2025 if paid annually, payment was due by February 14, 2025. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 14, 2025 with the remainder due July 11, 2025. 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, 2025. 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 2025 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

NOTE I - PROPERTY AND SALES TAXES (Continued)

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

Purpose	Voter Authorized Rate (a)	Rate Levied for Current Year Collection Agriculture/ Residential (b)	Other
General Fund	None		
Mental Health	.50	.309720	.422489
MRDD Operating	.20	.021548	.087279
MRDD Operating	1.30	.689868	1.098472
MRDD Operating	1.50	.796701	1.267468
MRDD Operating	1.00	.581906	.844979
MRDD Operating	1.00	.676281	.854259
Senior Citizens	.055	.037982	.047371
Senior Citizens	.85	.634134	.734514
911 & Countywide Communications	.50	.345297	.430645
Health Operating	.50	.339094	.426158
Health Operating	.25	.172755	.214165

(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.

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.

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

A reconciliation for all major governmental funds at December 31, 2025 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenditures and other uses follows:

	General Fund	Mental Health Fund	Board of Developmental Disabilities Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund	Local Fiscal Recovery Fund
GAAP Basis	$ 409,553	$ 32,152	$ 515,840	$ (394,644)	$ 188,688	$ (1,614,930)
Net adjustment for revenue accruals	(947,193)	0	(335,156)	0	(3,923,236)	0
Net adjustment for expenditure accruals	691,230	338,338	131,915	(2,166)	4,002,023	(1,250,385)
Net adjustments for encumbrances	(1,799,840)	(500,338)	(463,400)	(97,441)	(160,081)	(333,388)
Perspective Budgeting Difference*	(171,667)	0	0	0	0	0
Budget Basis	($1,817,917)	($129,848)	($150,801)	($494,251)	$107,394	($3,198,703)

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

NOTE K - COMMITMENTS AND CONTINGENCIES

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

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

NOTE L - RISK MANAGEMENT

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

NOTE L - RISK MANAGEMENT (Continued)

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2025 was $297,782.

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

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

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

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

NOTE M – ACCOUNTABILITY AND COMPLIANCE

At December 31, 2025, the Comprehensive Housing Fund and the Commercial Building Department Fund had deficit fund balances of $14,223 and $972 which were created by the application of accounting principles generally accepted in the United States of America. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE N –CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION

For 2025, the County implemented GASB Statement No. 102, Certain Risk Disclosures, but had no significant disclosures related to concentrations or constraints. This GASB pronouncement relates to note disclosures only and had no effect on beginning net position.

The County discovered an error in reporting the unfunded closure/post-closure liability which caused the County to restate the beginning net position for the Landfill Fund. This correction resulted in reducing the beginning net position from $1,384,709 to $334,385 which was a $1,050,324 adjustment. This correction is reflected in the accompanying financial statements.

NOTE O – FUND BALANCES

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

Fund Balances	General	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle Gas Tax	Local Fiscal Recovery	Other Governmental Funds	Total Governmental Funds
Nonspendable								
Unclaimed Monies	165,270	$0	$0	$0	$0	$0	$0	$165,270
Materials & Supplies Inventory	0	0	0	0	503,547	0	2,408	505,955
Prepaids	100,561	0	3,899	0	1,110	0	29,812	135,382
Total of Nonspendable	265,831	0	3,899	0	504,657	0	32,220	806,607
Restricted For:								
Board of Developmental Disabilities	0	0	10,547,117	0	0	0	0	10,547,117
Child Support	0	0	0	0	0	0	2,024,751	2,024,751
Local Fiscal Recovery	0	0	0	0	0	283,488	0	283,488
Real estate assessment	0	0	0	0	0	0	730,791	730,791
EMA	0	0	0	0	0	0	121,952	121,952
Muny Road	0	0	0	0	0	0	778,978	778,978
Home Visiting	0	0	0	0	0	0	335,099	335,099
DD residential	0	0	0	0	0	0	866,255	866,255
Job and family services	0	0	0	260,020	0	0	0	260,020
Motor vehicle and gas tax	0	0	0	0	2,824,113	0	0	2,824,113
Mental Health	0	3,329,551	0	0	0	0	0	3,329,551
Children's services	0	0	0	0	0	0	1,342,889	1,342,889
Felony delinquent care & custody	0	0	0	0	0	0	179,330	179,330
Law Library	0	0	0	0	0	0	526,344	526,344
Special Projects CP	0	0	0	0	0	0	491,131	491,131
DRETAC	0	0	0	0	0	0	210,334	210,334
EPA hazmat	0	0	0	0	0	0	98,382	98,382
Help me grow	0	0	0	0	0	0	188,605	188,605
Ditch maintenance	0	0	0	0	0	0	131,991	131,991
National Opioid Suit Proceeds	0	0	0	0	0	0	321,845	321,845
Clerk of Courts computer	0	0	0	0	0	0	401,197	401,197
Early Intervention	0	0	0	0	0	0	293,689	293,689
Other purposes	0	0	0	0	0	0	2,643,218	2,643,218
Debt service	0	0	0	0	0	0	1	1
Capital projects	0	0	0	0	0	0	5,714,390	5,714,390
Total Restricted	0	3,329,551	10,547,117	260,020	2,824,113	283,488	17,401,172	34,645,461
Assigned								
Purchase Orders	1,029,905	0	0	0	0	0	0	1,029,905
2025 Appropriations	10,545,611	0	0	0	0	0	0	10,545,611
Total Assigned	11,575,516	0	0	0	0	0	0	11,575,516
Unassigned (Deficit)	6,718,099	0	0	0	0	0	(15,195)	6,702,904
Total Fund Balances	18,559,446	$3,329,551	$10,551,016	$260,020	$3,328,770	$283,488	$17,418,197	$53,730,488

NOTE P - 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.

NOTE Q – SIGNIFICANT ENCUMBRANCES BY FUND

At year end, the significant encumbrances are as follows:

General Fund	$1,799,840
Mental Health Fund	500,338
Children Services Fund	300,000
Board of Developmental Disabilities Fund	463,400
Job and Family Services Fund	97,441
Local Fiscal Recovery Fund	333,388
Auto Tax Fund	160,081
Permanent Improvements Fund	869,268
Landfill	190,000

NOTE R – 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 S – TAX ABATEMENTS

Pursuant to Governmental Accounting Standards Board (GASB) Statement No. 77, Tax Abatement Disclosures, the County is required to disclose certain information about tax abatements as defined in the Statement. For purposes of GASB Statement 77, a tax abatement is a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the local government or its citizens. A brief description of each of the abatement programs utilized in the County follows.

NOTE S – TAX ABATEMENTS- Continued

Community Reinvestment Area (CRA) Program

The Ohio Community Reinvestment Area program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. Community Reinvestment Areas (CRA) are areas of land in which property owners can receive tax incentives for investing in real property improvements. Provisions for recapturing property tax exemptions, which can be used at the discretions of the local governments, are pursuant to ORC Section 9.66(C)(1) and 9.66(C)(2). Taxes forgone by the County for this program with the County for the year ended December 31, 2025 were $46,052.

Enterprise Zone Program

The Ohio Enterprise Zone Program is an economic development tool administered by municipal and county governments that provides real property tax exemptions to businesses making investments in Ohio. Enterprise zones are designated areas of land in which businesses can receive tax incentives in the form of tax exemptions on eligible new investment. The Enterprise Zone Program can provide tax exemptions for a portion of the value of new real property investment when the investment is made in conjunction with a project that includes job creation. Taxes forgone by the County for this program with the County for the year ended December 31, 2025 were $92,825.

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
County's proportion of the net pension liability	0.115424%	0.119648%	0.122077%	0.119835%	0.119366%	0.115711%	0.114745%	0.112993%	0.116478%	0.119010%
County's proportionate share of the net pension liability	$ 28,296,815	$ 31,269,620	$ 36,061,599	$ 10,426,130	$ 17,675,506	$ 22,871,065	$ 31,426,329	$ 17,726,411	$ 26,450,172	$ 20,614,033
County's covered payroll	$ 21,514,293	$ 20,869,343	$ 19,269,021	$ 18,536,586	$ 17,881,671	$ 17,274,586	$ 16,468,107	$ 15,880,354	$ 15,531,117	$ 15,507,275
County's proportionate share of the net pension liability as a percentage of its covered payroll	131.53%	149.84%	187.15%	56.25%	98.85%	132.40%	190.83%	111.62%	170.30%	132.93%
Plan fiduciary net position as a percentage of the total pension liability	80.99%	79.01%	75.74%	92.62%	86.88%	82.17%	74.70%	84.66%	77.25%	81.08%

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

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
County's proportion of the net pension liability	0.00091970%	0.00091963%	0.00087110%	0.00087487%	0.00112701%	0.00113095%	0.00107561%	0.00131411%	0.00158055%	0.00131413%
County's proportionate share of the net pension liability	$ 167,247	$ 176,952	$ 187,591	$ 194,485	$ 144,099	$ 273,650	$ 237,865	$ 288,943	$ 375,463	$ 439,879
County's covered payroll	$ 129,857	$ 124,664	$ 139,057	$ 59,107	$ 73,857	$ 135,057	$ 127,214	$ 120,964	$ 121,864	$ 153,057
County's proportionate share of the net pension liability as a percentage of its covered payroll	128.79%	141.94%	134.90%	329.04%	195.11%	202.62%	186.98%	238.87%	308.10%	287.40%
Plan fiduciary net position as a percentage of the total pension liability	84.12%	82.55%	80.02%	78.88%	87.78%	75.48%	77.40%	77.31%	75.29%	66.78%

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ 3,261,311	$ 3,012,001	$ 2,921,708	$ 2,697,663	$ 2,595,122	$ 2,503,434	$ 2,418,442	$ 2,305,535	$ 2,064,446	$ 1,863,734
Contributions in relation to the contractually required contribution	(3,261,311)	(3,012,001)	(2,921,708)	(2,697,663)	(2,595,122)	(2,503,434)	(2,418,442)	(2,305,535)	(2,064,446)	(1,863,734)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 23,295,079	$ 21,514,293	$ 20,869,343	$ 19,269,021	$ 18,536,586	$ 17,881,671	$ 17,274,586	$ 16,468,107	$ 15,880,354	$ 15,531,117
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%	12.00%

See accompanying notes to the required supplementary information.

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ 17,977	$ 18,180	$ 17,453	$ 19,468	$ 8,275	$ 10,340	$ 18,908	$ 17,810	$ 16,935	$ 17,061
Contributions in relation to the contractually required contribution	(17,977)	(18,180)	(17,453)	(19,468)	(8,275)	(10,340)	(18,908)	(17,810)	(16,935)	(17,061)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County covered payroll	$ 128,407	$ 129,857	$ 124,664	$ 139,057	$ 59,107	$ 73,857	$ 135,057	$ 127,214	$ 120,964	$ 121,864
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

Huron County, Ohio

Required Supplementary Information

Schedule of the County's Proportionate Share of the Net OPEB Liability/(Asset)

Ohio Public Employees Retirement System

Last Nine Years (1)

	2025	2024	2023	2022	2021	2020	2019	2018	2017
County's proportion of the net OPEB liability /(asset)	0.11447200%	0.11821400%	0.12126400%	0.11882600%	0.11821800%	0.11424800%	0.11353500%	0.11194000%	0.11452000%
County's proportionate share of the net OPEB liability/(asset)	$ (2,683,224)	$ (1,066,910)	$ 764,593	$ (3,721,812)	$ (2,106,148)	$ 15,780,617	$ 14,802,284	$ 12,155,859	$ 11,566,909
County's covered payroll	$ 21,514,293	$ 20,869,343	$ 19,269,021	$ 18,536,586	$ 17,881,671	$ 17,274,586	$ 16,468,107	$ 15,880,354	$ 15,531,117
County's proportionate share of the net OPEB liability/(asset) as a percentage of its covered payroll	-12.47%	-5.11%	3.97%	-20.08%	-11.78%	91.35%	89.88%	76.55%	74.48%
Plan fiduciary net position as a percentage of the total OPEB liability/(asset)	121.51%	107.76%	94.79%	128.23%	115.57%	47.80%	46.33%	54.14%	54.05%

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

Huron County, Ohio

Required Supplementary Information

Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)

State Teachers Retirement System of Ohio

Last Nine Years (1)

	2025	2024	2023	2022	2021	2020	2019	2018	2017
County's proportion of the net OPEB liability (asset)	0.00091970%	0.00091963%	0.00087110%	0.00087487%	0.00112701%	0.00113095%	0.00107561%	0.00131411%	0.00158055%
County's proportionate share of the net OPEB liability (asset)	$ (11,145)	$ (17,444)	$ (16,942)	$ (22,653)	$ (23,762)	$ (19,876)	$ (17,815)	$ (21,116)	$ 61,667
County's covered payroll	$ 129,857	$ 124,664	$ 139,057	$ 59,107	$ 73,857	$ 135,057	$ 127,214	$ 120,964	$ 121,864
County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	-8.58%	-13.99%	-12.18%	-38.33%	-32.17%	-14.72%	-14.00%	-17.46%	50.60%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	128.30%	158.01%	168.52%	230.73%	174.73%	182.13%	174.74%	176.00%	47.11%

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

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 154,443	$ 310,622
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	-	-	(154,443)	(310,622)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County covered payroll	$ 23,362,636	$ 21,514,293	$ 20,869,343	$ 19,269,021	$ 18,536,586	$ 17,881,671	$ 17,274,586	$ 16,468,107	$ 15,880,354	$ 15,531,117
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.00%	2.00%

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 Ten Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County covered payroll	$ 128,407	$ 129,857	$ 124,664	$ 139,057	$ 59,107	$ 73,857	$ 135,057	$ 127,214	$ 120,964	$ 121,864
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information.

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

OPERS Net Pension Liability

Changes in benefit terms:

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

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

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

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

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

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

For 2024, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 2.3 percent simple through 2024, then 2.05 percent simple.

For 2025, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 2.9 percent simple through 2025, then 2.05 percent simple.

Changes in Assumptions:
There was a change in assumptions for 2025, 2024, 2023 and 2022. There were no significant changes in assumptions for 2021 and 2020. Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These assumptions compared with those used beginning in 2017 and in 2016 are presented below:

	2025, 2024 and 2023	2022	2021, 2020 and 2019
Wage Inflation	2.75 percent	2.75 percent	3.25 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	See below	See below	See below
Investment Rate of Return	6.9 percent	6.9 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

OPERS Net OPEB Liability

Changes in benefit terms:
There were no significant changes in benefit terms for 2018-2025.

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) (CONTINUED)

OPERS Net OPEB Liability (Continued)

Changes in assumptions

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

2024	3.0 percent, simple through 2024 then 2.05 percent, simple
2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3 percent, simple through 2018 then 2.80 percent, simple

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

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

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

Investment Return Assumption:	
2025-2019	6 percent
2018	6.5 percent
Municipal Bond Rate:	
2025	4.08 percent
2024	3.77 percent
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) (CONTINUED)

OPERS Net OPEB Liability (Continued)

Changes in Assumptions: (Continued)

Municipal Bond Rate (Continued):	
2018	3.31 percent
Single Discount Rate:	
2025	6.00 percent
2024	5.70 percent
2023	5.22 percent
2022-2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2025	5.5 percent, initial 3.5 percent ultimate in 2039
2024	5.5 percent, initial 3.5 percent ultimate in 2038
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10 percent, initial 3.5 percent, ultimate in 2030
2019	10 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

STRS Net Pension Liability

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2014-2016. For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero effective July 1, 2017. There were no changes in benefit terms for 2018-2025.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience. There were no changes of assumption for 2018-2021. For 2022, the following changes in assumptions affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.45% to 7.00%; (b) the long term expected rate of return was reduced from 7.45% to 7.00%. For 2023, the following change of assumptions affected the total pension liability since the prior measurement date: (1) The projected salary increases went from 12.50% at age 20 to 2.50% at age 65 to varies by service from 2.50% to 8.50%. There were no changes of assumption for 2024-2025.

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

STRS Net OPEB Liability

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

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in the discount rate from 4.13% to 7.45% and (b) decrease in trend rates from 6.00%-11.00% initial; 4.50%ultimate down to 5.23%-9.62% initial; 4.00% ultimate. For 2019, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in prescription drug trend rates from -5.23%-9.62% initial; 4.00% ultimate up to 4.00%-9.62% initial; 4.00% ultimate. For 2020, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) decrease in medical trend rates from 4.93%-5.87% to -6.69%-5.00%and (b) an increase in prescription drug trend rates from 7.73%-9.62% to 6.50%-11.87%. For fiscal year 2021, the investment and discount rate of return changed from 7.45% to 7.0%. For fiscal year 2022, the health care cost trend rate changed from 5.0% - 6.5% initial with 4.0% ultimate to 7.5% - 9.0% initial with 3.9% ultimate. For fiscal year 2022, the long-term expected rate of return was reduced from 7.45% to 7.00%. The discount rate was reduced from 7.45% in the prior year to 7.00% in the current year. The health care cost trend rates were changed to the following: medical Medicare from -6.69% initial - 4.00% ultimate down to -16.18% initial - 4.00% ultimate; prescription drug Medicare from 11.87% initial - 4.00% ultimate up to 29.98% initial - 4.00% ultimate. For fiscal year 2023, the projected salary increase went from 12.50% at age 20 to 2.50% at age 65 to varies by services from 2.50% to 8.50%. The health care cost trend rates were changed to the following: Pre-Medicare from 5.00% initial - 4.00% ultimate to 7.50% initial - 3.94% ultimate; medical Medicare from -16.18% initial - 4.00% ultimate to - 68.78% initial - 3.94% ultimate; prescription drug Pre-Medicare from 6.50% initial - 4.00% ultimate to 9.00% initial - 3.94% ultimate; Medicare from 29.98% initial - 4.00% ultimate to -5.47% initial - 3.94% ultimate. For fiscal year 2024, the health care cost trend rates were changed to the following: medical Medicare from -68.78% initial – 3.94% ultimate to -112.22% initial – 3.94% ultimate; prescription drug Pre-Medicare from 9.00% initial – 3.94% ultimate to 8.00% initial – 3.94% ultimate; Medicare from -5.47% initial – 3.94% ultimate to -15.14% initial 3.94% ultimate. For fiscal year 2025, the health care cost trend rates were changed to the following: medical Medicare from -112.22% initial – 3.94% ultimate to 86.77% initial – 3.94% ultimate; prescription drug Pre-Medicare from 8.00% initial – 3.94% ultimate to 8.00% initial – 3.94% ultimate; Medicare from 15.14% initial – 3.94% ultimate to -26.6% initial 3.94% ultimate.

Huron County, Ohio
General Fund
December 31, 2025

The General Fund is used to account for all financial resources traditionally associated with the County's government, except those that are 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, 2025

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services	$518,558	$542,113	$523,808	$18,305
Materials and supplies	3,000	3,038	1,120	1,918
Charges and services	51,000	51,212	31,147	20,065
Capital purchases	23,000	28,289	9,672	18,617
Microfilm-				
Personal services	70,798	83,002	80,069	2,933
Materials and supplies	2,000	2,000	667	1,333
Charges and services	24,950	24,950	15,054	9,896
Data Processing and IT				
Personal services	242,990	261,554	256,029	5,525
Materials and supplies	9,000	7,023	4,531	2,492
Charges and services	155,400	163,923	142,532	21,391
Capital purchases	27,000	31,609	30,607	1,002
Auditor-				
Personal services	342,387	355,100	351,993	3,107
Charges and services	5,000	5,601	5,279	322
Treasurer-				
Personal services	189,993	211,987	202,355	9,632
Materials and supplies	12,000	15,000	14,163	837
Charges and services	40,200	48,000	37,952	10,048
Prosecutor-				
Personal services	799,656	877,637	865,419	12,218
Materials and supplies	11,000	11,000	10,999	1
Charges and services	77,926	78,677	78,620	57
Board of revision-				
Charges and services	1,200	1,200	315	885
Human Resources				
Personal services	33,505	35,085	33,055	2,030
Materials and supplies	1,000	1,000	-	1,000
Charges and services	5,750	8,750	1,478	7,272
Capital purchases	1,500	1,500	0	1,500

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2025

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services	$338,576	$353,581	$331,598	$21,983
Materials and supplies	25,500	25,509	25,383	126
Charges and services	301,984	391,490	384,801	6,689
Building maintenance-				
Personal services	511,965	568,400	518,302	50,098
Materials and supplies	90,000	91,623	50,913	40,710
Charges and services	679,000	741,281	626,079	115,202
Capital purchases	45,000	60,000	12,150	47,850
Recorder-				
Personal services	162,330	188,156	170,481	17,675
Materials and supplies	2,000	2,862	1,652	1,210
Charges and services	300	300	154	146
Mechanic-				
Personal services	69,300	78,000	71,250	6,750
Materials and supplies	40,000	50,911	17,528	33,383
Insurance & taxes				
Charges and services	2,440,590	2,491,902	2,176,335	315,567
Retirements				
Personal services	250,000	250,000	-	250,000
Bureau of inspection				
Charges and services	120,000	120,000	106,528	13,472
Real estate assessment				
Personal services	150,925	158,505	156,163	2,342
Total legislative and executive	7,876,283	8,421,770	7,346,181	1,075,589
Judicial				
Common pleas court-				
Personal services	602,893	638,323	624,846	13,477
Materials and supplies	2,900	3,405	3,402	3
Charges and services	51,941	57,883	48,094	9,789
Capital purchases	7,900	8,649	8,649	0

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2025

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services	$1,318	$1,384	$1,320	$64
Charges and services	206	215	194	21
Court of appeals				
Charges and services	300	300	-	300
Juvenile court-				
Personal services	472,744	573,866	542,697	31,169
Materials and supplies	26,500	28,071	27,387	684
Charges and services	38,155	39,808	21,278	18,530
Capital purchases	23,800	23,800	17,912	5,888
Probate court-				
Personal services	209,658	293,760	260,505	33,255
Materials and supplies	6,500	7,655	7,273	382
Charges and services	26,700	27,142	25,604	1,538
Capital purchases	7,500	7,500	1,501	5,999
Clerk of courts-				
Personal services	463,509	486,617	484,331	2,286
Materials and supplies	41,000	40,000	24,332	15,668
Charges and services	9,040	10,574	6,345	4,229
Public defender				
Personal services	529,398	576,351	575,789	562
Materials and supplies	3,600	3,960	3,020	940
Charges and services	52,598	56,106	52,738	3,368
Capital purchases	1,950	882	117	765
Municipal court-				
Charges and services	276,289	325,509	296,806	28,703
Miscellaneous				
Charges and services	600,000	762,399	532,695	229,704
Total judicial	3,456,399	3,974,159	3,566,835	407,324
Public safety				
Coroner-				
Personal services	94,532	95,731	67,827	27,904
Materials and supplies	600	1,000	-	1,000
Charges and services	81,433	82,008	82,008	0

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2025

	Original	Final	Actual	Variance With Final Budget
Sheriff-				
Personal services	$2,717,870	$3,088,237	$2,937,057	$151,180
Materials and supplies	100,000	108,212	108,212	0
Charges and services	148,436	166,590	161,124	5,466
Capital purchases	45,000	50,435	50,435	0
Disaster services-				
Personal services	95,061	99,741	98,044	1,697
Materials and supplies	15,000	15,365	9,050	6,315
Charges and services	1,000	1,000	992	8
Capital purchases	10,000	10,000	9,830	170
Adult probation-				
Materials and supplies	3,500	3,572	3,572	0
Capital purchases	3,800	3,380	3,380	0
Charges and services	5,100	5,933	5,802	131
Juvenile probation				
Personal services	438,937	408,146	331,048	77,098
Charges and services	12,000	12,175	5,722	6,453
Juvenile detention				
Charges and services	175,000	232,500	174,991	57,509
Jail Operations-				
Personal services	3,180,020	3,490,304	3,402,697	87,607
Materials and supplies	640,000	779,080	779,080	0
Charges and services	305,937	311,444	298,273	13,171
Capital purchases	60,000	71,603	71,603	0
Out of County Jail				
Charges and services	30,000	30,000	-	30,000
Total public safety	8,163,226	9,066,456	8,600,747	465,709
Public works				
Sanitation/Ditches				
Charges and services	850	850	-	850
Total public works	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, 2025

	Original	Final	Actual	Variance With Final Budget
Health				
Health/Welfare				
Charges and services	$12,000	$12,000	$12,000	$0
Health Statistics				
Charges and services	137,592	139,278	138,906	372
Total health	149,592	151,278	150,906	372
Human Services				
Veterans service				
Personal services	439,285	463,981	452,952	11,029
Materials and supplies	15,000	34,151	33,300	851
Charges and services	221,172	206,694	205,395	1,299
Capital purchases	5,000	6,819	6,819	0
Soldiers relief				
Charges and services	13,500	13,500	12,346	1,154
Total human services	693,957	725,145	710,812	14,333
Conservation and Recreation				
OSU Extension				
Charges and services	206,650	220,950	220,950	0
Development Council				
Charges and services	215,000	140,000	140,000	0
Soil and Water				
Charges and services	180,000	180,000	180,000	0
Fair Boad				
Charges and services	653,400	3,400	3,400	0
Airport				
Charges and services	10,000	60,000	60,000	0
Total conservation and recreation	1,265,050	604,350	604,350	-
Capital Outlay				
Charges and services	925,000	2,154,815	1,502,281	652,534
Total expenditures	22,530,357	25,098,823	22,482,112	2,616,711
Other financing uses:				
Transfers - out	3,263,700	5,657,381	3,846,384	1,810,997
Total expenditures and other financing uses	$25,794,057	$30,756,204	26,328,496	$4,427,708

Huron County, Ohio
Nonmajor Governmental Funds
December 31, 2025

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

* Harter Trust
* Commissary Rotary Trust
* Canine Trust

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

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

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

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

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

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

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

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

Huron County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2025

	Child Support	Real Estate Assessment	Children's Services	HC Block Grant	Comprehensive Housing	WIOA	Senior Services	Felony Delinquent Care and Custody	Huron County Revolving Loan
Assets:									
Equity in pooled cash and investments	$2,062,096	$748,144	$1,477,295	$28,708	$14,644	$71,259	$1	$170,895	$30,348
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	912,539	0	0
Accounts	23,460	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	140,530	0	0	0	68,118	0	0
Prepaid Items	0	17,978	0	0	0	0	0	0	0
Materials and supplies inventory	0	0	0	0	0	0	0	0	0
Total assets	$2,085,556	$766,122	$1,617,825	$28,708	$14,644	$71,259	$980,658	$170,895	$215,864
Liabilities:									
Accounts payable	$10,479	$1,845	$274,936	$0	$28,867	$44,628	$0	$63	$0
Accrued wages and benefits	41,697	12,812	0	0	0	0	0	11,319	0
Due to other governments	8,629	2,696	0	0	0	0	0	1,413	0
Total liabilities	60,805	17,353	274,936	0	28,867	44,628	0	12,795	0
Deferred Inflows of Resources:									
Property taxes not levied to finance current year operations	0	0	0	0	0	0	901,671	0	0
Unavailable revenue - delinquent taxes	0	0	0	0	0	0	10,868	0	0
Unavailable revenue - intergovernmental	0	0	0	0	0	0	68,118	0	0
Unavailable revenue - special assessments	0	0	0	0	0	0	0	0	0
Total deferred inflows of resources	0	0	0	0	0	0	980,657	0	0
Fund Balances:									
Nonspendable	0	17,978	0	0	0	0	0	0	0
Restricted	2,024,751	730,791	1,342,889	28,708	0	26,631	1	158,100	215,864
Unassigned (deficit)	0	0	0	0	(14,223)	0	0	0	0
Total fund balances	2,024,751	748,769	1,342,889	28,708	(14,223)	26,631	1	158,100	215,864
Total liabilities, deferred inflows of resources and fund balances	$2,085,556	$766,122	$1,617,825	$28,708	$14,644	$71,259	$980,658	$170,895	$215,864

Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	911 Countywide Communications	Other Special Revenue Funds	Total Special Revenue Funds	County Bond Retirement	Capital Projects	Total
$125,919	$764,749	$866,255	$190,563	$221,856	$4,904,862	$11,677,594	$1	$5,825,539	$17,503,134
0	0	0		0	107,701	107,701	0	0	107,701
0	0	0	0	536,955	0	1,449,494	0	0	1,449,494
0	0	0	0	0	31,213	54,673	0	0	54,673
0	0	0	0	0	390,789	390,789	0	0	390,789
0	0	0	0	0	0	185,516	0	0	185,516
0	14,229	0	0	50,676	75,559	349,112	0	0	349,112
0	0	0	0	0	11,834	29,812	0	0	29,812
0	0	0	0	0	2,408	2,408	0	0	2,408
$125,919	$778,978	$866,255	$190,563	$809,487	$5,524,366	$14,247,099	$1	$5,825,539	$20,072,639
$636	$0	$0	$920	$11,632	$58,397	$432,403	$0	$111,149	$543,552
2,982	0	0	0	0	61,242	130,052	0	0	130,052
349	0	0	1,038	0	7,636	21,761	0	0	21,761
3,967	0	0	1,958	11,632	127,275	584,216	0	111,149	695,365
0	0	0	0	530,562	0	$1,432,233	0	0	$1,432,233
0	0	0	0	6,393	0	17,261	0	0	17,261
0	0	0	0	50,676	0	118,794	0	0	118,794
0	0	0	0	0	390,789	390,789	0	0	390,789
0	0	0	0	587,631	390,789	1,959,077	0	0	1,959,077
0	0	0	0	0	14,242	32,220	0	0	32,220
121,952	778,978	866,255	188,605	210,224	4,993,032	11,686,781	1	5,714,390	17,401,172
0	0	0	0	0	(972)	(15,195)	0	0	(15,195)
121,952	778,978	866,255	188,605	210,224	5,006,302	11,703,806	1	5,714,390	17,418,197
$125,919	$778,978	$866,255	$190,563	$809,487	$5,524,366	$14,247,099	$1	$5,825,539	$20,072,639

Huron County, Ohio
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2025

	Child Support	Real Estate Assessment	Children's Services	HC Block Grant	Comprehensive Housing	WIOA	Senior Services	Felony Delinquent Care and Custody	Huron County Revolving Loan
Revenues:									
Taxes	$0	$0	$0	$0	$0	$0	$1,207,474	$0	$0
Charges for services	70,294	870,360	0	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0	0
Intergovernmental revenue	1,230,447	0	3,217,520	158,000	409,603	366,623	26,181	363,498	0
Investment earnings	0	0	0	0	0	0	0	0	164
Miscellaneous revenue	398,937	7,321	0	0	0	0	0	0	0
Total revenues	1,699,678	877,681	3,217,520	158,000	409,603	366,623	1,233,655	363,498	164
Expenditures:									
Current:									
General government-									
Legislative and executive	0	638,419	0	152,848	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	384,728	0
Public works	0	0	0	0	415,158	0	0	0	0
Health	0	0	0	0	0	0	1,233,654	0	0
Conservation and recreation						0	0	0	0
Human services	1,784,004	0	4,199,280	0	0	396,748	0	0	0
Capital outlay	0	0	0	0	0	0	0	0	0
Debt Service:									
Principal retirement	0	0	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0	0	0
Total expenditures	1,784,004	638,419	4,199,280	152,848	415,158	396,748	1,233,654	384,728	0
Excess (deficiency) of revenues over (under) expenditures	(84,326)	239,262	(981,760)	5,152	(5,555)	(30,125)	1	(21,230)	164
Other financing sources:									
Transfers In	0	0	815,000	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources	0	0	815,000	0	0	0	0	0	0
Net change in fund balance	(84,326)	239,262	(166,760)	5,152	(5,555)	(30,125)	1	(21,230)	164
Fund balance (deficit), January 1	2,109,077	509,507	1,509,649	23,556	(8,668)	56,756	0	179,330	215,700
Fund balance (deficit), December 31	$2,024,751	$748,769	$1,342,889	$28,708	($14,223)	$26,631	$1	$158,100	$215,864

Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	911 Countywide Communications	Other Special Revenue Funds	Total Special Revenue Funds	County Bond Retirement	Capital Projects	Total
$0	$0	$0	$0	$648,956	$0	$1,856,430	$0	$0	$1,856,430
0	0	0	0	0	1,092,859	2,033,513	0	0	2,033,513
0	0	0	0	0	156,715	156,715	0	0	156,715
0	0	0	0	0	758,748	758,748	0	0	758,748
59,949	183,636	0	207,424	0	1,479,275	7,702,156	115,320	992,875	8,810,351
0	0	0	0	0	2,160	2,324	0	264	2,588
21,078	0	0	0	0	345,047	772,383	0	0	772,383
81,027	183,636	0	207,424	648,956	3,834,804	13,282,269	115,320	993,139	14,390,728
					0				
0	0	0	0	0	978,744	1,770,011	0	0	1,770,011
0	0	0	0	0	184,347	184,347	0	0	184,347
129,773	0	0	0	(11,471)	1,700,669	2,203,699	0	0	2,203,699
0	414,840	0	0	1,175,518	156,341	2,161,857	0	0	2,161,857
0	0	0	298,326	0	862,245	2,394,225	0	0	2,394,225
0	0	0	0	0	17,876	17,876	0	0	17,876
0	0	0	0	0	32,464	6,412,496	0	0	6,412,496
0	0	0	0	0	0	0	0	1,765,458	1,765,458
0	0	0	0	0	0	0	470,000	0	470,000
0	0	0	0	0	0	0	74,219	0	74,219
129,773	414,840	0	298,326	1,164,047	3,932,686	15,144,511	544,219	1,765,458	17,454,188
(48,746)	(231,204)	0	(90,902)	(515,091)	(97,882)	(1,862,242)	(428,899)	(772,319)	(3,063,460)
0	0	0	0	469,451	184,237	1,468,688	428,899	1,883,121	3,780,708
0	0	0	0	0	(79,178)	(79,178)	0	0	(79,178)
0	0	0	0	469,451	105,059	1,389,510	428,899	1,883,121	3,701,530
(48,746)	(231,204)	0	(90,902)	(45,640)	7,177	(472,732)	0	1,110,802	638,070
170,698	1,010,182	866,255	279,507	255,864	4,999,125	12,176,538	1	4,603,588	16,780,127
$121,952	$778,978	$866,255	$188,605	$210,224	$5,006,302	$11,703,806	$1	$5,714,390	$17,418,197

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$250,000	$250,000	$245,883	($4,117)
Intergovernmental revenue	900,000	550,000	1,230,447	680,447
Miscellaneous revenue	200,000	200,000	220,250	20,250
Total revenues	1,350,000	1,000,000	1,696,580	696,580
Expenditures:				
Current:				
Personal services	1,780,000	1,780,000	1,335,100	444,900
Materials and supplies	10,000	10,000	52	9,948
Charges and services	1,252,500	1,319,521	462,091	857,430
Capital purchases	7,500	25,000	0	25,000
Total expenditures	3,050,000	3,134,521	1,797,243	1,337,278
Net change in fund balance	(1,700,000)	(2,134,521)	(100,663)	2,033,858
Fund balance, January 1	2,127,658	2,127,658	2,127,658	0
Prior year encumbrances appropriated	11,000	11,000	11,000	0
Fund balance, December 31	$438,658	$4,137	$2,037,995	$2,033,858

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$740,000	$773,500	$870,360	$96,860
Miscellaneous revenue	26,000	26,500	7,321	(19,179)
Total revenues	766,000	800,000	877,681	77,681
Expenditures:				
Current:				
Personal services	655,500	694,700	321,122	373,578
Materials and supplies	35,000	35,000	2,953	32,047
Charges and services	463,000	529,031	360,470	168,561
Capital purchases	60,000	39,000	3,675	35,325
Total expenditures	1,213,500	1,297,731	688,220	609,511
Net change in fund balance	(447,500)	(497,731)	189,461	687,192
Fund balance, January 1	473,551	473,551	473,551	0
Prior year encumbrances appropriated	41,000	41,000	41,000	$0
Fund balance, December 31	67,051	$16,820	$704,012	$687,192

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$3,295,000	$3,345,000	$3,198,506	($146,494)
Expenditures:				
Current:				
Charges and services	4,935,000	5,301,770	4,284,711	1,017,059
Excess (deficiency) of revenues over (under) expenditures	(1,640,000)	(1,956,770)	(1,086,205)	870,565
Other financing sources:				
Transfers in	765,000	815,000	815,000	50,000
Net change in fund balance	(875,000)	(1,141,770)	(271,205)	920,565
Fund balance, January 1	1,248,503	1,248,503	1,248,503	0
Prior year encumbrances appropriated	200,000	200,000	200,000	0
Fund balance, December 31	$573,503	$306,733	$1,177,298	920,565

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Huron County Block Grant Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$162,000	$158,000	$158,000	$0
Expenditures:				
Current:				
Charges and services	191,057	181,557	152,848	28,709
Net change in fund balance	(29,057)	(23,557)	5,152	28,709
Fund balance, January 1	23,557	23,557	23,557	0
Fund balance, December 31	($5,500)	$0	$28,709	$28,709

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$955,830	$396,053	$409,603	$13,550
Expenditures:				
Current:				
Charges and services	955,830	430,409	429,315	1,094
Net change in fund balance	0	(34,356)	(19,712)	14,644
Fund balance, January 1	34,356	34,356	34,356	0
Fund balance, December 31	$34,356	$0	$14,644	$14,644

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$1,009,900	$366,623	$366,623	$0
Miscellaneous revenue	100	0	0	0
Total revenues	1,010,000	366,623	366,623	0
Expenditures:				
Current:				
Charges and services	1,070,000	473,471	473,471	0
Net change in fund balance	(60,000)	(106,848)	(106,848)	0
Fund balance, January 1	66,848	66,848	66,848	0
Prior year encumbrances appropriated	40,000	40,000	40,000	0
Fund balance, December 31	$46,848	$0	$0	$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Senior Services Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Taxes	$685,000	$1,207,474	$1,207,474	$0
Intergovernmental revenue	70,000	26,181	26,181	0
Total revenues	755,000	1,233,655	1,233,655	0
Expenditures:				
Current:				
Charges and services	745,000	1,233,654	1,233,654	0
Net change in fund balance	10,000	1	1	0
Fund balance, January 1	2	2	2	0
Fund balance, December 31	$10,002	$3	$3	$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$415,000	$360,500	$363,498	$2,998
Expenditures:				
Current:				
Personal services	310,450	329,600	313,602	15,998
Charges and services	94,000	94,463	71,615	22,848
Total expenditures	404,450	424,063	385,217	38,846
Net change in fund balance	10,550	(63,563)	(21,719)	41,844
Fund balance, January 1	190,160	190,160	190,160	0
Prior year encumbrances appropriated	750	750	750	0
Fund balance, December 31	$201,460	$127,347	$169,191	$41,844

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Investment revenue	$25	$25	$164	$139
Expenditures:				
Current:				
Charges and services	30,209	30,209	0	30,209
Net change in fund balance	(30,184)	(30,184)	164	30,348
Fund balance, January 1	30,184	30,184	30,184	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, December 31	$0	$0	$30,348	$30,348

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$63,291	$63,291	59,949	($3,342)
Miscellaneous revenue	15,000	15,000	21,078	6,078
Total revenues	78,291	78,291	81,027	2,736
Expenditures:				
Current:				
Personal services	71,435	75,085	74,865	220
Charges and services	101,994	179,526	57,450	122,076
Total expenditures	173,429	254,611	132,315	122,296
Net change in fund balance	(95,138)	(176,320)	(51,288)	125,032
Fund balance, January 1	175,346	175,346	175,346	0
Prior year encumbrances appropriated	1,225	1,225	1,225	0
Fund balance, December 31	$81,433	$251	$125,283	$125,032

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental	$155,000	$155,000	$183,167	$28,167
Expenditures:				
Current:				
Charges and services	1,123,376	1,151,424	414,840	736,584
Net change in fund balance	(968,376)	(996,424)	(231,673)	764,751
Fund balance, January 1	996,424	996,424	996,424	0
Fund balance, December 31	$28,048	$0	$764,751	$764,751

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, 2025

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Help Me Grow Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$275,000	$207,424	$207,424	$0
Total revenues	275,000	207,424	207,424	0
Expenditures:				
Current:				
Personal services	362,000	336,653	285,182	51,471
Materials and supplies	6,000	6,000	2,451	3,549
Charges and services	58,000	43,772	42,075	1,697
Total expenditures	426,000	386,425	329,708	56,717
Net change in fund balance	(151,000)	(179,001)	(122,284)	56,717
Fund balance, January 1	265,347	265,347	265,347	0
Prior year encumbrances appropriated	28,000	28,000	28,000	0
Fund balance, December 31	$142,347	$114,346	$171,063	$56,717

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Taxes	$680,000	$648,956	$648,956	$0
Total revenues	680,000	648,956	648,956	0
Expenditures:				
Current:				
Other	886,182	1,375,742	1,190,594	185,148
Total expenditures	886,182	1,375,742	1,190,594	185,148
Excess (deficiency) of revenues over (under) expenditures	(206,182)	(726,786)	(541,638)	185,148
Other financing sources:				
Transfers in	469,451	469,451	469,451	0
Excess (deficiency) of revenues Net change in fund balance	263,269	(257,335)	(72,187)	185,148
Fund balance, January 1	258,134	258,134	258,134	0
Prior year encumbrances appropriated	9,200	9,200	9,200	0
Fund balance, December 31	$530,603	$9,999	$195,147	$185,148

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Fines and forfeitures	$130,000	$105,003	$105,350	$347
Expenditures:				
Current:				
Personal services	72,200	89,576	85,476	4,100
Supplies	284,900	310,328	77,501	232,827
Charges and services	279,900	293,442	13,612	279,830
Total expenditures	637,000	693,346	176,589	516,757
Net change in fund balance	(507,000)	(588,343)	(71,239)	517,104
Fund balance, January 1	560,054	560,054	560,054	0
Prior year encumbrances appropriated	34,000	34,000	34,000	0
Fund balance, December 31	$87,054	$5,711	$522,815	$517,104

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Fines and forfeitures	$2,500	$3,998	$5,142	$1,144
Expenditures:				
Current:				
Charges and services	7,400	11,268	4,112	7,156
Net change in fund balance	(4,900)	(7,270)	1,030	8,300
Fund balance, January 1	7,162	7,162	7,162	0
Prior year encumbrances appropriated	300	300	300	0
Fund balance, December 31	$2,562	$192	$8,492	$8,300

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Fines and forfeitures	$1,100	$800	$800	$0
Expenditures:				
Current:				
Charges and services	7,700	7,664	537	7,127
Net change in fund balance	(6,600)	(6,864)	263	7,127
Fund balance, January 1	6,764	6,764	6,764	0
Prior year encumbrances appropriated	100	100	100	0
Fund balance, December 31	$264	$0	$7,127	$7,127

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$9,600	$7,320	$7,910	$590
Expenditures:				
Current:				
Charges and services	35,100	32,959	10,689	22,270
Net change in fund balance	(25,500)	(25,639)	(2,779)	22,860
Fund balance, January 1	20,639	20,639	20,639	0
Prior year encumbrances appropriated	5,000	5,000	5,000	0
Fund balance, December 31	$139	$0	$22,860	$22,860

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$257,810	$257,810	$234,281	($23,529)
Fines and forfeitures	1,500	1,500	545	(955)
Miscellaneous revenue	2,000	2,000	1,589	(411)
Total revenues	261,310	261,310	236,415	(24,895)
Expenditures:				
Current:				
Personal services	226,200	234,733	216,493	18,240
Materials and supplies	6,600	6,600	5,312	1,288
Charges and services	28,100	28,923	19,874	9,049
Capital purchases	2,500	2,730	1,449	1,281
Total expenditures	263,400	272,986	243,128	29,858
Net change in fund balance	(2,090)	(11,676)	(6,713)	4,963
Fund balance, January 1	59,222	59,222	59,222	0
Prior year encumbrances appropriated	4,000	4,000	4,000	0
Fund balance, December 31	$61,132	$51,546	$56,509	$4,963

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Sheriff Policing Rotary Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$61,000	$57,064	$59,340	$2,276
Total revenues	61,000	57,064	59,340	2,276
Expenditures:				
Current:				
Personal services	175,758	188,230	31,250	156,980
Other	12,418	27,418	13,757	13,661
Capital purchases	0	7,311	7,311	0
Total expenditures	188,176	222,959	52,318	170,641
Net change in fund balance	(127,176)	(165,895)	7,022	172,917
Fund balance, January 1	158,584	158,584	158,584	0
Prior year encumbrances appropriated	7,311	7,311	7,311	0
Fund balance, December 31	$38,719	$0	$172,917	$172,917

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$65,783	$22,066	$22,066	$0
Expenditures:				
Current:				
Personal services	76,100	69,613	37,307	32,306
Other expenses	2,000	2,000	1,007	993
Capital purchases	3,500	2,200	848	1,352
Total expenditures	81,600	73,813	39,162	34,651
Net change in fund balance	(15,817)	(51,747)	(17,096)	34,651
Fund balance, January 1	98,996	98,996	98,996	0
Fund balance, December 31	$83,179	$47,249	$81,900	$34,651

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$153,500	$89,306	$89,306	$0
Expenditures:				
Current:				
Personal services	87,590	41,390	5,981	35,409
Materials and supplies	20,000	14,200	0	14,200
Charges and services	144,498	132,307	69,663	62,644
Capital purchases	10,000	10,000	4,613	5,387
Total expenditures	262,088	197,897	80,257	117,640
Net change in fund balance	(108,588)	(108,591)	9,049	117,640
Fund balance, January 1	120,782	120,782	120,782	0
Fund balance, December 31	$12,194	$12,191	$129,831	$117,640

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Investment revenue	$80	$80	252.00	$172
Expenditures:				
Current:				
Materials and supplies	842	914	0	914
Net change in fund balance	(762)	(834)	252	1,086
Fund balance, January 1	835	835	835	0
Fund balance, December 31	$73	$1	$1,087	$1,086

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$40,000	$60,000	$63,761	$3,761
Total revenues	40,000	60,000	63,761	3,761
Expenditures:				
Current:				
Personal services	114,680	126,790	47,334	79,456
Supplies	3,000	6,000	2,815	3,185
Other expenses	10,000	9,461	7,614	1,847
Capital purchases	2,000	10,000	1,931	8,069
Total expenditures	129,680	152,251	59,694	92,557
Net change in fund balance	(89,680)	(92,251)	4,067	96,318
Fund balance, January 1	91,790	91,790	91,790	0
Prior year encumbrances appropriated	461	461	461	0
Fund balance, December 31	$2,571	$0	$96,318	$96,318

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$60,765	$60,765	$60,528	($237)
Total revenues	60,765	60,765	61,552	787
Expenditures:				
Current:				
Personal services	60,765	66,188	60,464	5,724
Total expenditures	60,765	66,334	60,464	5,870
Excess (deficiency) of revenues				
Net change in fund balance	0	(5,569)	1,088	6,657
Fund balance, January 1	5,569	5,569	5,569	0
Fund balance, December 31	$5,569	$0	$6,657	$6,657

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$5,897	$5,950	6,050.00	$100
Expenditures:				
Current:				
Personal services	28,743	28,672	14,485	14,187
Total expenditures	29,743	28,672	14,485	14,187
Net change in fund balance	(23,846)	(22,722)	(8,435)	14,287
Fund balance, January 1	22,722	22,722	22,722	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, December 31	($1,124)	$0	$14,287	$14,287

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Ohio EPA-Community Grant
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$22,500	$22,500	$22,500	$0
Total revenues	22,500	22,500	22,500	0
Expenditures:				
Current:				
Other expenses	22,500	22,500	17,876	4,624
Total expenditures	22,500	22,500	17,876	4,624
Excess (deficiency) of revenues				
Net change in fund balance	0	0	4,624	4,624
Fund balance, January 1	0	0	0	0
Fund balance, December 31	$0	$0	$4,624	$4,624

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Fines	$20,000	$20,000	$20,000	$0
Expenditures:				
Current:				
Personal services	53,591	54,337	21,566	32,771
Net change in fund balance	(33,591)	(34,337)	(1,566)	32,771
Fund balance, January 1	34,337	34,337	34,337	0
Fund balance, December 31	$746	$0	$32,771	$32,771

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$12,000	$6,000	$6,000	$0
Expenditures:				
Current:				
Other expenses	12,000	6,000	5,927	73
Total expenditures	12,000	6,000	5,927	73
Net change in fund balance	0	0	73	73
Fund balance, January 1	5,644	5,644	5,644	0
Fund balance, December 31	$5,644	$5,644	$5,717	$73

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Fines	$30,000	$30,000	$37,441	$7,441
Expenditures:				
Current:				
Capital	0	70,000	67,473	2,527
Other expenses	5,000	5,222	4,870	352
Total expenditures	5,000	75,222	72,343	2,879
Excess (deficiency) of revenues				
Net change in fund balance	25,000	(45,222)	(34,902)	10,320
Fund balance, January 1	160,588	160,588	160,588	0
Prior year encumbrances appropriated	1,495	1,495	1,495	0
Fund balance, December 31	$187,083	$116,861	$127,181	$10,320

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Special Funds-JPC Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$48,000	$35,702	$36,843	$1,141
Expenditures:				
Capital purchases	112,000	101,647	50,788	50,859
Net change in fund balance	(64,000)	(65,945)	(13,945)	52,000
Fund balance, January 1	62,945	62,945	62,945	0
Prior year encumbrances appropriated	3,000	3,000	3,000	0
Fund balance, December 31	$1,945	$0	$52,000	$52,000

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$25	$25	$0	($25)
Expenditures:				
Current:				
Charges and services	331	306	0	306
Net change in fund balance	(306)	(281)	0	281
Fund balance, January 1	307	307	307	0
Fund balance, December 31	$1	$26	$307	$281

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$150,000	$115,430	$115,430	$0
Expenditures:				
Current:				
Personal services	61,425	74,637	68,323	6,314
Charges and services	61,000	74,600	61,000	13,600
Total expenditures	122,425	149,237	129,323	19,914
Net change in fund balance	27,575	(33,807)	(13,893)	19,914
Fund balance, January 1	498,900	498,900	498,900	0
Prior year encumbrances appropriated	10,335	10,335	10,335	0
Fund balance, December 31	$536,810	$475,428	$495,342	$19,914

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$30,002	$31,436	$22,518	($8,918)
Expenditures:				
Current:				
Charges and services	36,800	26,543	26,543	0
Net change in fund balance	(6,798)	4,893	(4,025)	(8,918)
Fund balance, January 1	2,563	2,563	2,563	0
Prior year encumbrances appropriated	6,000	6,000	6,000	0
Fund balance, December 31	$1,765	$13,456	$4,538	($8,918)

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$40,000	$40,000	$53,472	$13,472
Expenditures:				
Current:				
Personal services	8,420	8,420	1,498	6,922
Charges and services	180,000	180,000	26,118	153,882
Total expenditures	188,420	188,420	27,616	160,804
Net change in fund balance	(148,420)	(148,420)	25,856	174,276
Fund balance, January 1	397,599	397,599	397,599	0
Fund balance, December 31	$249,179	$249,179	$423,455	$174,276

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$35,000	$35,000	$38,275	$3,275
Total revenues	35,000	35,000	38,275	3,275
Expenditures:				
Current:				
Personal services	43,217	38,790	2,648	36,142
Charges and services	19,628	30,960	30,189	771
Total expenditures	62,845	69,750	32,837	36,913
Net change in fund balance	(27,845)	(34,750)	5,438	40,188
Fund balance, January 1	34,189	34,189	34,189	0
Prior year encumbrances appropriated	2,000	2,000	2,000	0
Fund balance, December 31	$8,344	$1,439	$41,627	$40,188

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$600	$296	$296	$0
Current:				
Charges and services	7,402	7,125	0	7,125
Net change in fund balance	(6,802)	(6,829)	296	7,125
Fund balance, January 1	6,829	6,829	6,829	0
Fund balance, December 31	$27	$0	$7,125	$7,125

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Fines	$600	$3,136	$3,136	$0
Expenditures:				
Charges and services	50,300	56,000	2,776	53,224
Net change in fund balance	(49,700)	(52,864)	360	53,224
Fund balance, January 1	52,350	52,350	52,350	0
Prior year encumbrances appropriated	600	600	600	0
Fund balance, December 31	$3,250	$86	$53,310	$53,224

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$4,500	$4,500	$4,780	$280
Total revenues	4,500	4,500	4,780	280
Expenditures:				
Charges and services	34,500	34,500	8,613	25,887
Net change in fund balance	(30,000)	(30,000)	(3,833)	26,167
Fund balance, January 1	34,659	34,659	34,659	0
Fund balance, December 31	$4,659	$4,659	$30,826	$26,167

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, 2025

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
T-Cap Grant Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$147,426	$147,426	$167,055	$19,629
Expenditures:				
Current:				
Personal services	96,787	150,624	118,714	31,910
Miscellaneous	124,500	57,507	51,800	5,707
Total expenditures	221,287	208,131	170,514	37,617
Net change in fund balance	(73,861)	(60,705)	(3,459)	57,246
Fund balance, January 1	60,705	60,705	60,705	0
Prior year encumbrances appropriated	77,052	77,052	77,052	0
Fund balance, December 31	$63,896	$77,052	$134,298	$57,246

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$50,000	$38,261	$39,397	$1,136
Expenditures:				
Current:				
Personal services	81,015	81,431	41,760	39,671
Charges and services	54,745	45,698	32,044	13,654
Materials and supplies	3,000	3,000	109	2,891
Capital purchases	10,000	8,000	153	7,847
Total expenditures	148,760	138,129	74,066	64,063
Net change in fund balance	(98,760)	(99,868)	(34,669)	65,199
Fund balance, January 1	94,868	94,868	94,868	0
Prior year encumbrances appropriated	5,000	5,000	5,000	0
Fund balance, December 31	$1,108	$0	$65,199	$65,199

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$175,000	$175,000	$208,463	$33,463
Miscellaneous revenue	0	0	22,761	22,761
Total revenues	175,000	175,000	231,224	56,224
Expenditures:				
Current:				
Personal services	275,300	250,159	242,710	7,449
Materials and supplies	5,000	5,000	4,278	722
Miscellaneous	61,000	64,023	59,032	4,991
Total expenditures	341,300	319,182	306,020	13,162
Excess (deficiency) of revenues over (under) expenditures	(166,300)	(144,182)	(74,796)	69,386
Other financing sources:				
Transfers in	100,000	55,882	0	(55,882)
Total other financing sources	100,000	55,882	0	(55,882)
Net change in fund balance	(66,300)	(88,300)	(74,796)	69,386
Fund balance, January 1	378,220	378,220	378,220	0
Prior year encumbrances appropriated	21,000	21,000	21,000	0
Fund balance, December 31	$332,920	$310,920	$324,424	$69,386

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Continuing Professional Training Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$23,180	28,000	30,084	$2,084
Total revenues	23,180	28,000	30,084	2,084
Expenditures:				
Current:				
Personal services	27,084	28,000	28,000	0
Charges and services	0	3,633	460	3,173
Total expenditures	27,084	31,633	28,460	3,173
Excess (deficiency) of revenues				
Net change in fund balance	(3,904)	(3,633)	1,624	5,257
Fund balance, January 1	3,633	3,633	3,633	0
Fund balance, December 31	($271)	$0	$5,257	$5,257

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, 2025

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Indigent Interlock Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for Services	$601	$483	$711	$228
Expenditures:				
Current:				
Personnel	3,400	3,299	0	3,299
Net change in fund balance	(2,799)	(2,816)	711	3,527
Fund balance, January 1	2,816	2,816	2,816	0
Fund balance, December 31	$17	$0	$3,527	$3,527

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$12,000	$12,000	$11,198	($802)
Expenditures:				
Current:				
Charges and services	12,000	12,000	11,077	923
Net change in fund balance	0	0	121	121
Fund balance, January 1	6,393	6,393	6,393	0
Fund balance, December 31	$6,393	$6,393	$6,514	$121

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$6,600	$2,989	$2,989	$0
Expenditures:				
Current:				
Charges and services	38,600	35,629	23,422	12,207
Net change in fund balance	(32,000)	(32,640)	(20,433)	12,207
Fund balance, January 1	32,640	32,640	32,640	0
Fund balance, December 31	$640	$0	$12,207	$12,207

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, 2025

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Dependency Court Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$30,000	$4,379	$4,379	$0
Expenditures:				
Current:				
Personal services	50,700	46,787	46,787	0
Other expenses	0	3,167	3,167	0
Total expenditures	50,700	49,954	49,954	0
Excess of revenues over (under) expenditures	(20,700)	(45,575)	(45,575)	0
Other financing sources:				
Transfers in	20,700	41,910	41,910	0
Net change in fund balance	0	(3,665)	(3,665)	0
Fund balance, January 1	37,479	37,479	37,479	0
Fund balance, December 31	$37,479	$33,814	$33,814	$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Healthy Aging Grant Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$100	$0	$0	$0
Expenditures:				
Current:				
Charges and services	100	0	0	0
Total expenditures	100	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)
State Funded Probation Services Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$225,000	$205,606	$205,606	$0
Expenditures:				
Current:				
Personal services	260,328	235,776	233,856	1,920
Other expenses	0	1,641	0	1,641
Total expenditures	260,328	237,417	233,856	3,561
Net change in fund balance	(35,328)	(31,811)	(28,250)	3,561
Fund balance, January 1	31,811	31,811	31,811	0
Fund balance, December 31	($3,517)	$0	$3,561	$3,561

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$100,000	$0	$325,000	$325,000
Expenditures:				
Current:				
Other expenses	0	0	0	0
Net change in fund balance	100,000	0	325,000	325,000
Fund balance, January 1	1,706,565	1,706,565	1,706,565	0
Fund balance, December 31	$1,806,565	$1,706,565	$2,031,565	$325,000

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Primary Grant Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$12,086	$104,124	$104,124	$0
Other revenue	4,300	4,300	4,300	0
Total revenues	16,386	108,424	108,424	0
Expenditures:				
Current:				
Personal services	3,515	49,113	49,113	0
Other expenses	8,571	59,311	59,311	0
Total expenditures	12,086	108,424	108,424	0
Net change in fund balance	4,300	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	$4,300	$0	$0	$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Ditch Maintenance Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Special assessments	$158,436	$158,438	$156,715	($1,723)
Total revenues	158,436	158,438	156,715	(1,723)
Expenditures:				
Current:				
Personal services	115,633	117,911	83,864	34,047
Materials and supplies	10,000	10,000	1,362	8,638
Charges and services	132,800	125,940	32,290	93,650
Total expenditures	258,433	253,851	117,516	136,335
Net change in fund balance	(99,997)	(95,413)	39,199	134,612
Fund balance, January 1	97,135	97,135	97,135	0
Fund balance, December 31	($2,862)	$1,722	$136,334	$134,612

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$44,474	$89,758	$52,225	($37,533)
Total revenues	44,474	89,758	52,225	(37,533)
Expenditures:				
Current:				
Personal services	81,840	87,730	87,113	617
Total expenditures	81,840	87,730	87,113	617
Excess (deficiency) of revenues over (under) expenditures	(37,366)	2,028	(34,888)	(36,916)
Other financing sources:				
Transfers in	40,000	43,050	40,000	3,050
Net change in fund balance	2,634	45,078	5,112	(36,916)
Fund balance, January 1	45,534	45,534	45,534	0
Fund balance, December 31	$48,168	$90,612	$50,646	($36,916)

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Huron County Transit Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$0	$0	$0	$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Other	65,976	54,976	0	54,976
Total expenditures	65,976	54,976	0	54,976
Net change in fund balance	(65,976)	(54,976)	0	54,976
Fund balance, January 1	54,976	54,976	54,976	0
Prior year encumbrances appropriated	11,000	11,000	11,000	0
Fund balance, December 31	$0	$11,000	$65,976	$54,976

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$60,000	$60,000	$100,000	$40,000
Expenditures:				
Current:				
Personal services	72,600	93,044	75,190	17,854
Net change in fund balance	(12,600)	(33,044)	24,810	57,854
Fund balance, January 1	33,044	33,044	33,044	0
Fund balance, December 31	$20,444	$0	$57,854	$57,854

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
National Opioid Suit Proceeds Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$235,500	$134,916	$171,522	$36,606
Expenditures:				
Current:				
Personal services	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	235,500	134,916	171,522	36,606
Other financing uses:				
Transfers out	(554,179)	(456,761)	(79,178)	377,583
Net change in fund balance	(318,679)	(321,845)	92,344	414,189
Fund balance, January 1	321,845	321,845	321,845	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, December 31	$3,166	$0	$414,189	$414,189

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, 2025

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
SVAA Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$5,800	$13,189	$14,639	$1,450
Expenditures:				
Current:				
Materials and supplies	1,050	1,050	1,050	0
Charges and services	2,000	2,000	1,864	136
Miscellaneous	2,751	11,589	11,586	3
Total expenditures	5,801	14,639	14,500	139
Net change in fund balance	(1)	(1,450)	139	1,589
Fund balance, January 1	1,507	1,507	1,507	0
Fund balance, December 31	$1,506	$57	$1,646	$1,589

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$1,000	$1,000	$0	($1,000)
Expenditures:				
Current:				
Charges and services	6,000	6,000	0	6,000
Net change in fund balance	(5,000)	(5,000)	0	5,000
Fund balance, January 1	11,182	11,182	11,182	0
Fund balance, December 31	$6,182	$6,182	$11,182	$5,000

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$57,406	$57,406	$57,514	$108
Total revenues	57,406	57,406	57,514	108
Expenditures:				
Current:				
Personal services	147,257	183,425	156,257	27,168
Total expenditures	147,257	183,425	156,257	27,168
Excess (deficiency) of revenues over (under) expenditures	(89,851)	(126,019)	(98,743)	27,276
Other financing sources:				
Transfers in	66,064	94,253	102,327	36,263
Total other financing sources	66,064	94,253	102,327	36,263
Net change in fund balance	(23,787)	(31,766)	3,584	63,539
Fund balance, January 1	54,779	54,779	54,779	0
Fund balance, December 31	$30,992	$23,013	$58,363	$63,539

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$164,250	$164,250	$206,908	$42,658
Charges for services	0	0	0	0
Total revenues	164,250	164,250	206,908	42,658
Expenditures:				
Current:				
Personal services	88,700	90,700	90,444	256
Other	138,388	163,354	51,920	111,434
Capital purchases	20,000	30,000	4,096	25,904
Total expenditures	247,088	284,054	146,460	137,594
Net change in fund balance	(82,838)	(119,804)	60,448	180,252
Fund balance, January 1	118,959	118,959	118,959	0
Prior year encumbrances appropriated	850	850	850	0
Fund balance, December 31	$36,971	$5	$180,257	$180,252

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Commercial Building Department Other Special Revenue Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$200,000	$235,402	$250,620	$15,218
Total revenues	200,000	235,402	250,620	15,218
Expenditures:				
Current:				
Other	205,000	240,125	240,125	0
Total expenditures	205,000	240,125	240,125	0
Net change in fund balance	(5,000)	(4,723)	10,495	15,218
Fund balance, January 1	1,357	1,357	1,357	0
Prior year encumbrances appropriated	3,366	3,366	3,366	0
Fund balance, December 31	($277)	$0	$15,218	$15,218

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$16,965	$16,965	$19,716	$2,751
Expenditures:				
Current:				
Charges and services	30,613	37,562	16,784	20,778
Net change in fund balance	(13,648)	(20,597)	2,932	23,529
Fund balance, January 1	20,597	20,597	20,597	0
Fund balance, December 31	$6,949	$0	$23,529	$23,529

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$0	$0	$24,044	$24,044
Investment revenue	50	50	315	265
Total revenues	50	50	24,359	24,309
Expenditures:				
Current:				
Charges and services	55,771	55,771	35,977	19,794
Net change in fund balance	(55,721)	(55,721)	(11,618)	44,103
Fund balance, January 1	55,721	55,721	55,721	0
Fund balance, December 31	$0	$0	$44,103	$44,103

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$16,503	$16,503	$21,301	$4,798
Expenditures:				
Current:				
Materials and supplies	15,000	25,000	4,490	20,510
Capital purchases	37,274	77,919	4,849	73,070
Total expenditures	52,274	102,919	9,339	93,580
Net change in fund balance	(35,771)	(86,416)	11,962	98,378
Fund balance, January 1	86,416	86,416	86,416	0
Fund balance, December 31	$50,645	$0	$98,378	$98,378

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Investment revenue	$1,000	$1,000	$1,593	$593
Total revenues	1,000	1,000	1,593	593
Expenditures:				
Current:				
Other	0	0	0	0
Total expenditures	0	0	0	0
Net change in fund balance	1,000	1,000	1,593	593
Fund balance, January 1	292,095	292,095	292,095	0
Fund balance, December 31	$293,095	$293,095	$293,688	$593

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Miscellaneous revenue	$5,000	$5,000	$10,651	$5,651
Expenditures:				
Current:				
Other	20,000	20,000	8,594	11,406
Net change in fund balance	(15,000)	(15,000)	2,057	17,057
Fund balance, January 1	124,211	124,211	124,211	0
Prior year encumbrances appropriated	5,000	5,000	5,000	0
Fund balance, December 31	$114,211	$114,211	$131,268	$17,057

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Miscellaneous revenue	$10,000	$10,000	$25,000	$15,000
Expenditures:				
Current:				
Other	42,000	63,571	32,464	31,107
Net change in fund balance	(32,000)	(53,571)	(7,464)	46,107
Fund balance, January 1	53,571	53,571	53,571	0
Fund balance, December 31	$21,571	$0	$46,107	$46,107

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Miscellaneous revenue	$185,000	$140,812	$147,390	$6,578
Expenditures:				
Current:				
Personal services	58,225	55,021	31,453	23,568
Other	322,132	284,118	168,040	116,078
Total expenditures	380,357	339,139	199,493	139,646
Net change in fund balance	(195,357)	(198,327)	(52,103)	146,224
Fund balance, January 1	178,327	178,327	178,327	0
Prior year encumbrances appropriated	20,000	20,000	20,000	0
Fund balance, December 31	$2,970	$0	$146,224	$146,224

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Miscellaneous revenue	$5,000	$820	$820	$0
Expenditures:				
Current:				
Other	29,900	25,592	7,850	17,742
Total expenditures	29,900	25,592	7,850	17,742
Net change in fund balance	(24,900)	(24,772)	(7,030)	17,742
Fund balance, January 1	24,272	24,272	24,272	0
Prior year encumbrances appropriated	500	500	500	0
Fund balance, December 31	($128)	$0	$17,742	$17,742

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$150,000	$135,246	$150,932	$15,686
Expenditures:				
Current:				
Other	4,775	6,195	3,479	2,716
Capital purchases	198,300	187,483	146,400	41,083
Total expenditures	203,075	193,678	149,879	43,799
Net change in fund balance	(53,075)	(58,432)	1,053	59,485
Fund balance, January 1	58,171	58,171	58,171	0
Prior year encumbrances appropriated	261	261	261	0
Fund balance, December 31	$5,357	$0	$59,485	$59,485

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$49,000	$49,000	$46,039	($2,961)
Expenditures:				
Capital purchases	49,000	50,698	32,022	18,676
Net change in fund balance	0	(1,698)	14,017	15,715
Fund balance, January 1	103,720	103,720	103,720	0
Prior year encumbrances appropriated	2,500	2,500	2,500	0
Fund balance, December 31	$106,220	$104,522	$120,237	$15,715

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$390,000	$390,000	$516,880	$126,880
Total revenues	390,000	390,000	516,880	126,880
Expenditures:				
Current:				
Personal services	352,700	352,700	259,543	93,157
Materials and supplies	6,000	6,000	3,588	2,412
Charges and services	309,000	309,246	53,257	255,989
Capital purchases	24,000	24,000	1,664	22,336
Total expenditures	691,700	691,946	318,052	373,894
Excess (deficiency) of revenues over (under) expenditures	(301,700)	(301,946)	198,828	500,774
Other financing uses				
Transfers out	(25,000)	(25,000)	0	25,000
Net change in fund balance	(326,700)	(326,946)	198,828	525,774
Fund balance, January 1	1,585,675	1,585,675	1,585,675	0
Prior year encumbrances appropriated	246	246	246	0
Fund balance, December 31	$1,259,221	$1,258,975	$1,784,749	$525,774

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Miscellaneous revenue	$0	$0	$0	$0
Expenditures:				
Current:				
Other	0	0	0	0
Excess of revenues over expenditures	0	0	0	0
Other financing sources:				
Transfers in	0	210,000	0	(210,000)
Net change in fund balance	0	210,000	0	(210,000)
Fund balance, January 1	535,000	535,000	535,000	0
Fund balance, December 31	$535,000	$745,000	$535,000	($210,000)

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Miscellaneous revenue	$15,000	$8,683	$8,683	$0
Expenditures:				
Current:				
Other	211,334	165,017	53,167	111,850
Net change in fund balance	(196,334)	(156,334)	(44,484)	111,850
Fund balance, January 1	209,756	209,756	209,756	0
Fund balance, December 31	$13,422	$53,422	$165,272	$111,850

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, 2025

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
All Debt Service Funds
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental revenue	$115,319	$115,320	$115,320	$0
Total revenue	115,319	115,320	115,320	0
Expenditures:				
Debt service:				
Principal retirement	540,387	540,386	540,386	0
Interest	3,833	3,833	3,833	0
Total expenditures	544,220	544,219	544,219	0
Deficiency of revenues under expenditures	(428,901)	(428,899)	(428,899)	0
Other financing sources				
Transfers in	428,900	428,899	428,899	0
Total other financing sources	428,900	428,899	428,899	0
Net change in fund balance	(1)	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	($1)	$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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenue:				
Intergovernmental revenue	$0	$0	$300,641	$300,641
Total revenue	0	0	300,641	300,641
Expenditures:				
Capital purchases	350,000	629,409	623,637	5,772
Total expenditures	350,000	629,409	623,637	5,772
Net change in fund balance	(350,000)	(629,409)	(322,996)	306,413
Fund balance, January 1	601,252	601,252	601,252	0
Prior year encumberances appropriated	50,000	50,000	50,000	0
Fund balance, December 31	$301,252	$21,843	$328,256	$306,413

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenue:				
Charges for services	$0	$0	$0	$0
Total revenue	0	0	0	0
Expenditures:				
Capital purchases	2,208,160	3,206,341	1,193,914	2,012,427
Total expenditures	2,208,160	3,206,341	1,193,914	2,012,427
Deficiency of revenues under expenditures	(2,208,160)	(3,206,341)	(1,193,914)	2,012,427
Other financing sources:				
Transfers in	0	1,000,000	1,500,000	500,000
Total other financing sources	0	1,000,000	1,500,000	500,000
Net change in fund balance	(2,208,160)	(2,206,341)	306,086	2,512,427
Fund balance, January 1	1,656,341	1,656,341	1,656,341	0
Prior year encumbrances appropriated	550,000	550,000	550,000	0
Fund balance, December 31	($1,819)	$0	$2,512,427	$2,512,427

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenue:				
Charges for services	$0	$0	$0	$0
Total revenue	0	0	0	0
Expenditures:				
Capital purchases	1,731,494	2,114,419	198,005	1,916,414
Total expenditures	1,731,494	2,114,419	198,005	1,916,414
Excess (deficiency) of revenues over (under) expenditures	(1,731,494)	(2,114,419)	(198,005)	1,916,414
Other financing sources:				
Transfers in	0	383,121	383,121	0
Total other financing sources	0	383,121	383,121	0
Net change in fund balance	(1,731,494)	(1,731,298)	185,116	1,916,414
Fund balance, January 1	1,726,494	1,726,494	1,726,494	0
Prior year encumbrances appropriated	5,000	5,000	5,000	0
Fund balance, December 31	$0	$196	$1,916,610	$1,916,414

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Revenue:				
Interest	$50	$50	$264	$214
Total revenue	50	50	264	214
Expenditures:				
Capital purchases	48,765	48,765	0	48,765
Total expenditures	48,765	48,765	0	48,765
Net change in fund balance	(48,715)	(48,715)	264	48,979
Fund balance, January 1	48,716	48,716	48,716	0
Fund balance, December 31	$1	$1	$48,980	$48,979

Huron County, Ohio
Landfill Enterprise Fund
December 31, 2025

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Operating revenues:				
Charges for services	$3,390,000	3,390,000	3,359,160	($30,840)
Miscellaneous revenue	50,000	50,000	12,153	(37,847)
Total operating revenues	3,440,000	3,440,000	3,371,316	(68,684)
Operating expenses:				
Personal services	821,350	877,400	750,045	127,355
Materials and supplies	12,000	12,000	6,383	5,617
Contractual services	1,953,300	2,379,938	2,220,042	159,896
Other operating expenses	625,350	830,359	589,260	241,099
Total operating expenses	3,412,000	4,099,697	3,565,730	533,967
Operating income (loss)	28,000	(659,697)	(194,414)	465,283
Non-operating expenses				
Principal retirement	17,230	16,629	16,629	0
Interest and fiscal charges	10,770	9,581	9,581	0
Total non-operating expenses	28,000	26,210	26,210	0
Income (Loss) before operating transfers	0	(685,907)	(220,624)	465,283
Transfers in	78,000	28,497	26,210	(2,287)
Transfers out	(78,000)	(28,000)	(26,210)	1,790
Change in net position	0	(685,410)	(220,624)	464,786
Net position, January 1	594,082	594,082	594,082	0
Prior year encumbrances approporiated	227,720	227,720	227,720	0
Net position, December 31	$821,802	$136,392	$601,178	$464,786

Huron County, Ohio
Internal Service Fund
December 31, 2025

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, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
Operating revenues:				
Charges for services	$1,318,929	$367,195	$398,335	$31,140
Total operating revenues	1,318,929	367,195	398,335	31,140
Operating expenses:				
Other operating expenses	1,703,156	1,703,115	549,829	1,153,286
Total operating expenses	1,703,156	1,703,115	549,829	1,153,286
Change in net position	(384,227)	(1,335,920)	(151,494)	1,184,426
Net position, January 1	1,399,730	1,399,730	1,399,730	0
Net position, December 31	$1,015,503	$63,810	$1,248,236	$1,184,426

Huron County, Ohio
Fiduciary Funds
December 31, 2025

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

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

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

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

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

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

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

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

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

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

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Huron County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2025

	Soil and Water	Tax Collections	Township
Assets:			
Current assets:			
Equity in pooled cash and investments	$154,602	$1,468,515	$0
Segregated cash accounts	0	0	0
Taxes receivable	0	56,984,814	0
Due from other governments	0	0	1,499,949
Total assets	154,602	58,453,329	1,499,949
Liabilities:			
Due to other governments	0	1,468,515	1,499,949
Deferred Inflows of Resources:			
Property taxes	0	55,385,812	0
Net Position:			
Restricted for Individuals, Organizations and Other Governments	$154,602	$1,599,002	$0

Motor Vehicle License Tax	Local Government Tax	Libraries	Board of Health	County Courts	Other Custodial	Total
$0	$922,205	$0	$2,358,544	$0	$1,042,002	$5,945,868
0	0	0	0	675,380	42,569	717,949
0	0	0	832,360	0	0	57,817,174
152,129	1,091,251	1,229,200	0	0	0	3,972,529
152,129	2,013,456	1,229,200	3,190,904	675,380	1,084,571	68,453,520
152,129	2,013,456	1,229,200	0	0	42,569	6,405,818
0	0	0	808,991	0	0	56,194,803
$0	$0	$0	$2,381,913	$675,380	$1,042,002	$5,852,899

Huron County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2025

	Soil and Water	Tax Collections	Township
Additions:			
Intergovernmental	$0	$0	$3,139,661
Amounts received as fiscal agent	341,484	0	0
Licenses and permits and fees for other governments	0	0	0
Fines and forfeitures for other governments	0	0	0
Amounts held for employees	0	0	0
Property tax collections for other governments	0	53,684,409	0
Total additions	341,484	53,684,409	3,139,661
Deductions:			
Distributions as fiscal agent	390,333	0	0
Distributions of state funds to other governments	0	0	3,139,661
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	53,684,409	0
Total deductions	390,333	53,684,409	3,139,661
Change in fiduciary net position	(48,849)	0	0
Net position , January 1	203,451	1,599,002	0
Net position, December 31	$154,602	$1,599,002	$0

Motor Vehicle License Tax	Local Government Tax	Libraries	Board of Health	County Courts	Other Custodial	Total
$265,190	$1,979,105	$2,497,324	$0	$0	$0	$7,881,280
0	0	0	4,431,756	0	1,060,407	5,833,647
0	0	0	0	0	144,734	144,734
0	0	0	0	19,859,628	810	19,860,438
0	0	0	0	0	7,153	7,153
0	0	0	0	0	0	53,684,409
265,190	1,979,105	2,497,324	4,431,756	19,859,628	1,213,104	87,411,661
0	0	0	4,162,296	0	965,884	5,518,513
265,190	1,979,105	2,497,324	0	0	0	7,881,280
0	0	0	0	0	143,683	143,683
0	0	0	0	20,242,303	0	20,242,303
0	0	0	0	0	7,153	7,153
0	0	0	0	0	0	53,684,409
265,190	1,979,105	2,497,324	4,162,296	20,242,303	1,116,720	87,477,341
0	0	0	269,460	(382,675)	96,384	(65,680)
0	0	0	2,112,453	1,058,055	945,618	5,918,579
$0	$0	$0	$2,381,913	$675,380	$1,042,002	$5,852,899

Statistical Section

Statistical Section

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

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	193-199
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	200-207
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	208-214
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	215-220
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	221-223

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

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

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities:										
Net investment in capital assets	$35,220,498	$37,510,037	$37,714,592	$38,646,885	$43,498,858	$44,407,811	$45,685,876	$50,658,490	$59,634,361	$64,701,994
Restricted for:										
Board of developmental disabilities	1,351,209	2,200,201	2,466,609	4,392,985	6,956,261	8,441,270	9,686,639	10,341,747	9,602,407	9,916,233
Child support	430,072	473,371	501,907	798,711	1,047,358	1,305,061	1,590,684	1,845,582	1,971,736	1,868,699
Real estate	841,270	720,090	499,797	731,529	766,304	920,356	811,363	612,439	442,151	686,809
EMA	230,663	217,638	168,982	214,797	208,858	117,552	141,171	134,347	170,698	114,785
Muny Road	657,538	565,886	547,639	721,356	760,722	948,681	805,091	1,030,989	1,010,182	778,978
911 equipment	225,064	248,133	164,112	144,889	0	0	0	846,492	287,743	267,293
DD residential	888,595	164,622	124,554	153,652	322,488	825,876	809,926	866,255	866,255	866,255
Job and family services	163,903	624,275	511,448	472,889	498,838	293,521	432,065	406,003	0	0
Motor vehicle and gas tax	3,494,582	4,190,295	4,629,066	5,698,219	4,864,435	5,573,790	6,558,735	7,585,166	5,113,145	5,609,265
Mental health	2,588,389	2,915,745	3,459,351	3,880,432	3,690,565	3,194,516	2,536,955	3,036,549	3,238,300	3,316,081
Children's services	286,457	643,857	895,991	1,272,625	1,584,761	2,123,642	1,595,765	1,342,119	1,509,649	1,342,889
Felony delinquent care and custody	165,383	105,011	0	0	0	0	112,445	133,471	113,885	101,660
Huron County revolving loan	262,388	261,664	261,527	261,715	261,158	261,146	261,207	0	0	0
Law Library	429,559	528,833	585,791	693,473	678,554	671,517	587,522	593,332	592,785	526,344
Special Projects CP	120,066	195,721	254,548	292,829	337,816	382,260	437,008	478,418	450,659	423,596
EPA Hazmat	117,326	117,092	125,127	117,788	126,430	135,785	0	426,184	325,914	294,330
Mediation	78,887	0	0	0	0	0	0	0	0	0
DRETAC	(a)	221,068	234,294	231,598	281,570	304,815	318,469	297,359	118,232	195,719
Help America Vote	(a)	(a)	173,432	203,302	0	0	0	0	0	0
Help Me Grow	380,408	234,730	245,449	262,669	186,287	166,347	262,605	363,343	226,422	146,887
Ditch Maintenance	280,767	279,261	348,523	500,794	537,257	554,600	530,055	444,145	496,343	506,213
Local Fiscal Recovery	0	0	0	0	0	5,658,744	5,293,889	2,557,703	1,898,418	283,488
Victims Assistance	99,848	98,255	0	0	0	0	0	0	0	0
Comprehensive Housing	(a)	(a)	129,764	0	0	0	0	0	0	0
DD Trust	89,033	0	0	0	0	0	0	0	0	0
Early Intervention	(a)	(a)	(a)	339,633	321,628	144,904	289,979	290,358	292,096	293,689
Clerk of Courts Computer	172,832	240,700	270,389	289,648	293,308	324,653	326,293	367,806	401,197	428,396
Other purposes	834,666	1,062,568	1,315,140	1,494,159	2,264,918	2,648,692	2,747,365	3,045,886	2,779,258	2,784,373
Debt service	22,489	28,078	22,490	22,489	22,668	0	0	0	0	0
Capital projects	200,608	862,355	1,284,956	874,763	972,277	1,752,210	3,435,227	4,664,942	4,603,588	5,714,390
Net OPEB Asset	0	0	0	0	0	0	0	0	0	2,634,382
Unrestricted (deficit)	(4,841,545)	(5,215,629)	(19,654,040)	(24,284,111)	(24,253,577)	(9,935,808)	(3,846,975)	(1,741,728)	(2,016,466)	(4,648,898)
Total Governmental Activities Net Position	$44,790,955	$49,493,857	$37,281,438	$38,429,718	$46,229,742	$71,221,941	$81,409,359	$90,627,397	$94,128,958	$99,153,850
Business-type Activities:										
Net investment in capital assets	$1,997,034	$1,732,894	$1,621,892	$1,580,274	$1,627,363	$1,445,194	$1,472,234	$1,369,993	$1,358,614	$1,486,952
Restricted	0	0	0	0	0	0	0	0	0	59,986
Unrestricted (deficit)	(2,529,607)	(2,260,734)	(2,586,655)	(2,599,292)	(2,643,563)	(1,925,318)	(1,724,644)	(639,696)	26,095	(577,247)
Total Business-type Activities Net Position	($532,573)	($527,840)	($964,763)	($1,019,018)	($1,016,200)	($480,124)	($252,410)	$730,297	$1,384,709	$969,691
Primary Government:										
Net investment in capital assets	$37,217,532	$39,242,931	$39,336,484	$40,227,159	$45,126,221	$45,853,005	$47,158,110	$52,028,483	$60,992,975	$66,188,946
Restricted	14,412,002	17,199,449	19,220,886	24,066,944	26,984,461	36,749,938	39,570,458	41,710,635	36,511,063	39,160,740
Unrestricted (deficit)	(7,371,152)	(7,476,363)	(22,240,695)	(26,883,403)	(26,897,140)	(11,861,126)	(5,571,619)	(2,381,424)	(1,990,371)	(5,226,145)
Total Primary Government Net Position	$44,258,382	$48,966,017	$36,316,675	$37,410,700	$45,213,542	$70,741,817	$81,156,949	$91,357,694	$95,513,667	$100,123,541

(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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	$7,168,745	$7,194,985	$7,462,963	$7,841,678	$11,474,499	$5,929,894	$8,483,359	$9,306,539	$10,634,626	$9,970,263
Judicial	2,306,175	2,227,101	2,465,055	2,666,235	2,874,071	2,114,039	2,715,072	2,810,067	3,347,678	3,679,682
Public Safety	6,983,099	6,793,197	8,622,480	10,147,527	8,039,854	4,922,272	8,108,723	11,517,963	12,055,003	11,683,219
Public Works	6,966,818	5,329,274	6,285,941	7,265,160	7,903,639	6,531,006	5,811,029	7,334,260	7,877,482	10,180,876
Health	8,422,164	8,898,983	8,733,640	9,266,432	9,082,588	7,803,930	9,505,752	10,741,412	12,868,509	12,273,627
Human Services	9,356,304	8,955,128	9,171,965	10,067,980	10,905,959	7,126,549	9,889,459	12,069,986	13,209,944	13,626,944
Conservation and Recreation	369,200	360,400	597,400	241,157	419,875	494,164	630,469	581,278	606,838	544,350
Interest and Fiscal Charges	268,001	218,555	236,868	240,721	186,159	152,257	128,904	116,049	12,312	72,718
Bond Issuance Costs	0	0	37,500	0	0	0	0	0	0	0
Total Governmental Activities Expenses	41,840,506	39,977,623	43,613,812	47,736,890	50,886,644	35,074,111	45,272,767	54,477,554	60,612,392	62,031,679
Business-type Activities:										
Landfill	2,054,147	2,580,640	2,717,590	2,760,682	2,719,611	2,733,288	3,000,281	2,667,992	2,789,740	3,261,531
Total Business-type Aciivities Expenses	2,054,147	2,580,640	2,717,590	2,760,682	2,719,611	2,733,288	3,000,281	2,667,992	2,789,740	3,261,531
Total Primary Government Expenses	43,894,653	42,558,263	46,331,402	50,497,572	53,606,255	37,807,399	48,273,048	57,145,546	63,402,132	65,293,210
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	1,604,965	1,633,104	1,500,689	1,572,407	1,774,178	1,891,653	1,796,082	1,731,041	1,931,965	2,159,051
Judicial	417,984	438,082	412,241	433,821	470,693	516,995	426,008	410,236	426,624	487,987
Public Safety	1,039,649	1,110,482	1,186,343	1,151,672	1,988,484	1,376,468	1,550,535	1,981,651	2,075,873	1,968,824
Public Works	175,358	272,379	301,850	414,787	321,163	308,059	284,274	273,682	248,922	199,077
Health	734,959	537,573	645,299	623,918	528,826	448,299	740,707	769,014	464,143	610,062
Human Services	877,101	755,755	790,091	813,959	776,246	1,645,173	1,618,224	652,958	761,437	546,867
Conservation and Recreation	45,133	43,899	63,108	22,903	53,286	65,802	68,216	57,020	57,219	59,710
Operating Grants and Contributions										
General Government:										
Legislative and Executive	96,034	145,428	176,190	433,968	4,253,069	6,106,360	1,206,580	696,644	847,610	1,184,321
Judicial	346,813	666,168	370,115	1,467,067	887,467	1,579,531	1,434,069	1,223,080	1,931,526	1,739,644
Public Safety	718,530	635,096	662,778	693,388	705,569	809,161	856,202	795,619	291,823	727,864
Public Works	4,961,068	5,094,552	5,395,986	6,981,407	6,066,463	7,041,848	5,633,702	8,072,705	6,377,510	6,942,193
Health	3,275,386	3,160,500	3,106,482	3,660,372	3,674,417	4,447,988	4,100,045	4,245,648	5,168,944	4,548,264
Human Services	7,047,556	7,535,182	6,496,952	7,845,865	8,781,962	7,378,845	7,995,464	9,422,168	10,911,835	10,245,973
Interest Expense	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions										
General Government:										
Legislative and Executive	0	0	0	0	0	0	0	0	656,430	0
Public Safety	0	0	0	0	0	0	0	0	46,753	0
Public Works	887,978	1,333,172	680,123	1,133,067	3,421,265	1,195,449	1,195,449	4,042,239	1,929,752	4,611,534
Health	0	281,856	271,251	60,000	34,994	418,738	137,216	0	4,138,683	300,641
Human Services	0	0	0	0	0	0	0	0	82,575	0
Total Governmental Activities Program Revenues	22,228,514	23,643,228	22,059,498	27,308,601	33,738,082	35,230,369	29,042,773	34,373,705	38,349,624	36,332,012

(continued)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Business-type Activities:										
Landfill										
Charges for Services	$2,370,190	$2,573,439	$2,502,740	$2,693,441	$2,709,420	$2,973,707	$3,167,995	$3,459,463	$3,480,816	$3,664,684
Operating Grants and Contributions	0	0	14,000	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	220,000
Total Business-Type Activities Program Revenues	2,370,190	2,573,439	2,516,740	2,693,441	2,709,420	2,973,707	3,167,995	3,459,463	3,480,816	3,884,684
Total Primary Government Program Revenues	2,370,190	2,573,439	2,516,740	2,693,441	2,709,420	2,973,707	3,167,995	3,459,463	3,480,816	3,884,684
Net (Expense)/Revenue										
Governmental Activities	(19,611,992)	(16,334,395)	(21,554,314)	(20,428,289)	(17,148,562)	156,258	(16,229,994)	(20,103,849)	(22,262,768)	(25,699,667)
Business-type Activities	316,043	(7,201)	(200,850)	(67,241)	(10,191)	240,419	167,714	791,471	691,076	623,153
Total Primary Government Net (Expense)/Revenue	($19,295,949)	($16,341,596)	($21,755,164)	($20,495,530)	($17,158,753)	$396,677	($16,062,280)	($19,312,378)	($21,571,692)	($25,076,514)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	$2,293,469	$2,344,440	$2,403,110	$2,454,692	$2,594,049	$2,822,622	$2,828,050	$2,727,512	$2,859,485	$3,573,190
Board of Developmental Disabilities	3,210,655	3,245,689	3,256,947	4,383,490	4,559,821	4,688,908	4,795,303	5,091,722	4,621,322	4,890,293
Mental Health	518,464	519,113	514,117	521,274	539,211	554,795	564,609	576,948	547,584	575,186
Senior Services	474,175	495,641	489,278	492,977	577,612	640,952	671,427	676,944	700,962	1,198,454
911 Countywide	0	0	0	33,091	872,488	903,597	915,884	913,974	875,332	633,336
Sales Taxes Levied for General Purposes	9,948,350	10,446,536	9,931,618	10,188,208	10,768,003	12,711,172	12,777,001	13,155,911	13,149,758	13,883,747
Grants and Entitlements not										
Restricted to Specific Programs	1,995,267	2,550,147	2,029,250	1,139,774	1,420,576	1,438,939	2,380,377	1,921,816	2,301,859	1,529,752
Investment Earnings	223,828	174,012	465,612	819,312	677,652	129,724	730,676	1,339,405	2,761,659	2,779,858
Decrease in Fair Value of Investments	0	0	0	0	0	(249,035)	(738,695)	1,268,061	0	385,358
Miscellaneous	1,173,594	1,261,719	1,452,200	1,543,751	2,535,982	1,414,267	1,521,634	1,828,678	1,504,956	1,275,385
Transfers from Component Unit/To Business Type	0	0	0	0	248,119	(220,000)	(60,000)	(179,084)	0	0
Total Governmental Activities	19,837,802	21,037,297	20,542,132	21,576,569	24,793,513	24,835,941	26,386,266	29,321,887	29,322,917	30,724,559
Business-type Activities:										
Miscellaneous	14,890	11,934	41,866	12,985	13,008	75,656	0	12,152	12,829	12,150
Investment Earnings	0	0	0	1	1	1	0	0	3	3
Transfers from Governmental Activities	0	0	0	0	0	220,000	60,000	179,084	0	0
Total Business-type Activities	14,890	11,934	41,866	12,986	13,009	295,657	60,000	191,236	12,832	12,153
Total Primary Government	19,852,692	21,049,231	20,583,998	21,589,555	24,806,522	25,131,598	26,446,266	29,513,123	29,335,749	30,736,712
Change in Net Position										
Governmental Activities	225,810	4,702,902	(1,012,182)	1,148,280	7,644,951	24,992,199	10,156,272	9,218,038	7,060,149	5,024,892
Business-type Activities	330,933	4,733	(158,984)	(54,255)	2,818	536,076	227,714	982,707	703,908	635,306
Total Primary Government Change in Net Position	$556,743	$4,707,635	($1,171,166)	$1,094,025	$7,647,769	$25,528,275	$10,383,986	$10,200,745	$7,764,057	$5,660,198

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

Fiscal Year	2016	2017	2018	2019
General Fund				
Nonspendable	$196,906	$169,184	$240,509	$360,268
Committed	0	390,881	0	0
Assigned	222,181	188,312	4,778,606	6,341,214
Unassigned	6,368,650	7,708,551	3,513,444	2,815,013
Total General Fund	6,787,737	8,456,928	8,532,559	9,516,495
All Other Governmental Funds				
Nonspendable	753,784	1,188,785	1,393,294	1,852,789
Restricted	12,286,417	14,647,849	16,285,413	20,161,867
Unassigned (deficit)	0	0	(7,423)	(43,488)
Total All Other Governmental Funds	13,040,201	15,836,634	17,671,284	21,971,168
Total Governmental Funds	$19,827,938	$24,293,562	$26,203,843	$31,487,663

2020	2021	2022	2023	2024	2025
$314,392	$583,529	$514,773	$586,851	$299,142	$265,831
0	0	0	0	0	0
8,594,548	8,755,971	7,237,401	788,253	12,129,316	11,575,516
3,825,174	4,832,987	5,290,564	14,984,150	5,721,435	6,718,099
12,734,114	14,172,487	13,042,738	16,359,254	18,149,893	18,559,446
618,244	641,658	814,215	625,696	579,028	540,776
24,105,993	33,528,705	36,351,663	38,171,200	35,236,978	34,645,461
(28,105)	(109,020)	(12,299)	(25,260)	(10,140)	(15,195)
24,696,132	34,061,343	37,153,579	38,771,636	35,805,866	35,171,042
$37,430,246	$48,233,830	$50,196,317	$55,130,890	$53,955,759	$53,730,488

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

Fiscal Year	2016	2017	2018	2019
Revenues				
Taxes	$16,476,279	$17,050,781	$16,584,469	$18,047,470
Charges for Services	4,423,512	4,236,570	4,341,663	4,281,149
Licenses and Permits	3,464	3,488	3,652	3,508
Fines and Forfeitures	385,428	411,985	404,387	467,475
Intergovernmental	19,535,071	21,409,506	19,076,403	23,069,754
Special Assessments	87,400	136,819	135,037	105,236
Interest	223,688	164,119	456,404	821,877
Decrease In Fair Value of Investments	0	0	0	0
Other	1,173,594	1,261,719	1,452,200	1,543,751
Total Revenues	42,308,436	44,674,987	42,454,215	48,340,220
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,793,917	6,956,196	6,587,072	6,554,132
Judicial	2,222,719	2,107,302	2,235,546	2,285,230
Public Safety	6,161,572	6,187,332	7,485,055	7,536,082
Public Works	5,600,088	5,143,122	5,198,755	5,712,142
Health	8,405,288	8,313,964	7,903,119	8,080,723
Human Services	9,067,623	8,428,713	8,379,179	8,842,548
Conservation and Recreation	369,200	360,400	597,400	241,157
Capital Outlay	1,992,569	2,080,542	3,413,629	2,804,232
Debt Service:				
Principal Retirement	923,000	626,783	747,687	971,098
Interest and Fiscal Charges	272,843	221,009	234,933	235,869
Bond Issuance Costs	0	0	37,500	0
Total Expenditures	41,808,819	40,425,363	42,819,875	43,263,213
Excess of Revenues Over (Under) Expenditures	499,617	4,249,624	(365,660)	5,077,007
Other Financing Sources (Uses)				
Issuance of Loans	0	20,000	33,187	70,584
Inception of Lease Obligations	0	196,000	432,754	136,229
Issuance of Bonds	0	0	1,810,000	0
Proceeds from the Sale of Assets	0	0	0	0
Transfers In	1,884,652	1,900,652	1,438,239	1,757,932
Transfers Out	(1,884,652)	(1,900,652)	(1,438,239)	(1,757,932)
Total Other Financing Sources (Uses)	0	216,000	2,275,941	206,813
Net Change in Fund Balances	$499,617	$4,465,624	$1,910,281	$5,283,820
Debt Service as a Percentage of Noncapital Expenditures (1)	3.1%	3.0%	2.4%	2.7%

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

2020	2021	2022	2023	2024	2025
$19,864,161	$22,235,292	$22,516,329	$22,992,470	$23,143,573	$24,912,434
4,409,214	4,699,410	4,582,913	4,739,362	4,366,610	156,715
3,513	3,687	3,899	3,857	3,997	4,936,778
1,317,649	1,443,096	1,798,523	1,132,382	1,405,317	960,521
29,231,246	30,315,312	25,111,519	29,578,846	35,001,826	31,501,734
98,834	77,343	100,342	122,675	141,135	3,261
617,266	191,449	479,314	1,522,275	2,728,263	2,914,673
0	(249,035)	(738,695)	1,268,061	47,886	1,275,385
2,535,982	1,414,267	1,521,634	1,828,679	1,504,956	0
58,077,865	60,130,821	55,375,778	63,188,607	68,343,563	66,661,501
10,552,620	7,486,781	8,989,586	8,526,772	9,619,128	9,423,229
2,575,841	2,984,714	2,942,445	2,969,855	3,182,198	3,543,965
6,595,635	8,239,520	9,621,974	10,419,187	10,929,787	10,804,000
5,701,796	7,301,580	4,073,480	4,495,255	4,879,769	8,476,649
8,342,766	10,205,859	11,323,680	10,308,918	12,491,927	12,250,635
10,018,120	9,764,277	10,924,959	11,624,995	12,749,525	13,340,942
419,875	494,164	630,469	581,278	606,838	562,226
6,923,415	1,778,165	4,213,388	8,489,279	14,022,768	8,314,148
1,007,900	712,893	523,054	541,930	1,022,975	482,117
197,387	153,874	130,256	117,481	13,779	74,219
0	0	0	0	0	0
52,335,355	49,121,827	53,373,291	58,074,950	69,518,694	67,272,130
5,742,510	11,008,994	2,002,487	5,113,657	(1,175,131)	(610,629)
45,000	14,590	20,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	385,358
1,729,133	2,199,363	3,945,779	3,387,288	2,335,685	3,925,560
(1,729,133)	(2,419,363)	(4,005,779)	(3,566,372)	(2,335,685)	(3,925,560)
45,000	(205,410)	(40,000)	(179,084)	0	385,358
$5,787,510	$10,803,584	$1,962,487	$4,934,573	($1,175,131)	($225,271)
3.0%	2.7%	1.9%	1.4%	1.9%	1.0%

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

	2025		
Public Utilities	Total Assessed Valuation (1)	Rank	% of Total Assessed Valuation
Railroad Norfolk Southern	$42,886,400	1	2.50%
Ohio Edison Co	25,251,220	2	1.47%
American Transmission Systems Inc	19,066,740	3	(2)
Ohio Power Company	12,497,490	4	0.73%
Columbia Gas of Ohio Inc	11,961,630	5	0.69%
Nexus Gas Transmission LLC	9,820,370	6	0.57%
Columbia Gas Transmission Corp	8,738,100	7	0.51%
Railroad CSX Trans. Inc.	7,563,560	9	0.44%
Firelands Electric Coop	(2)	(2)	(2)
Real Estate			
Schaffer Mark A	7,641,040	8	0.44%
Deerefield Farms LLC	7,062,300	10	0.00%
JCS Farm Land LLC	(2)	(2)	(2)
Bumb Robert R Trustee	(2)	(2)	(2)
All Others	1,570,436,830		95.59%
Total Assessed Valuation	$1,722,925,680		100.00%

(1) - Not reported in 2015.
(2) - Excluded in 2025, but reported in 2016.

Source: Huron County Auditor.

2016		
Total Assessed Valuation	Rank	% of Total Assessed Valuation
8,159,360	2	0.72%
16,308,820	1	1.44%
8,148,740	3	0.72%
7,248,770	4	0.64%
3,999,110	7	0.35%
(1)	(1)	(1)
(1)	(1)	(1)
3,882,130	8	0.34%
4,415,470	6	0.39%
4,596,680	5	0.41%
(1)	(1)	(1)
3,632,930	9	0.32%
3,413,120	10	0.30%
1,065,163,530		94.37%
$1,128,968,660		100.00%

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

Tax Collection Year	Real Property (2)			Public Utility (3)		Totals		Total Direct Tax Rate	Assessed Value as a percent of Estimated Actual Value
	Residential/ Agricultural Assessed	Commercial/ Industrial Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual		
2016	$926,891,580	$161,629,390	$3,110,059,914	$40,447,690	$115,564,829	$1,128,968,660	$3,225,624,743	7.90%	35.00%
2017	929,154,720	165,790,640	3,128,415,314	46,208,780	132,025,086	1,141,154,140	3,260,440,400	7.90%	35.00%
2018	933,527,660	152,197,560	3,102,072,057	49,271,150	140,774,714	1,134,996,370	3,242,846,771	7.90%	35.00%
2019	961,001,940	156,286,400	3,192,252,400	54,822,650	156,636,143	1,172,110,990	3,348,888,543	8.90%	35.00%
2020	965,052,190	157,838,510	3,208,259,143	78,574,370	224,498,200	1,201,465,070	3,432,757,343	9.63%	35.00%
2021*	969,434,950	160,640,350	3,228,786,571	84,910,500	242,601,429	1,214,985,800	3,471,388,000	9.13%	35.00%
2022	1,049,629,480	160,249,210	3,456,796,257	87,917,690	251,193,400	1,297,796,380	3,707,989,657	9.73%	35.00%
2023	1,055,893,300	163,264,840	3,483,308,971	93,754,390	267,869,686	1,312,912,530	3,751,178,657	9.73%	35.00%
2024	1,062,775,020	165,247,870	3,508,636,829	97,332,050	278,091,571	1,325,354,940	3,786,728,400	9.73%	35.00%
2025	1,430,019,570	194,724,310	4,642,125,371	98,181,800	280,519,429	1,722,925,680	4,922,644,800	9.76%	35.00%

* Amounts corrected.

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

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

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

(4) 2021 Information updated in 2022

Source: Huron County Auditor's Office

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

Collection Year:	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
County Entity:										
General Fund	$2.10	$2.10	$2.10	$2.10	$2.10	$2.10	$2.10	$2.10	$2.10	$2.10
Other Entities:										
911 & Countywide Comm	0.00	0.00	0.00	0.00	0.73	0.73	0.725	0.725	0.725	0.500
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.500	0.500	0.500	0.500
MRDD Operating	4.00	4.00	4.00	5.00	5.00	5.00	5.000	5.000	5.000	5.000
Senior Services Center	0.55	0.55	0.55	0.55	0.55	0.55	0.655	0.655	0.655	0.905
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.750	0.750	0.750	0.750
Total County-Wide Rates	7.90	7.90	7.90	8.90	9.63	9.63	9.730	9.730	9.730	9.755
School Districts:										
Bellevue	41.55	41.60	41.60	42.40	42.20	42.50	41.60	41.20	40.90	38.90
Norwalk	48.90	48.90	48.90	48.40	48.35	48.35	47.45	47.45	47.25	48.10
Willard	51.05	51.05	51.05	50.20	49.95	48.80	48.20	48.20	48.10	46.65
Monroeville	38.45	38.45	38.45	38.30	38.20	38.20	37.60	37.60	37.50	35.35
New London	33.80	33.55	33.55	33.55	33.55	33.55	30.95	30.95	30.90	30.55
South Central	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50
Western Reserve	33.75	33.60	33.60	33.55	33.10	33.10	32.50	32.50	31.10	31.10
Seneca East	36.65	34.80	34.80	35.30	35.45	35.45	35.60	35.60	35.60	35.60
Edison	68.24	68.10	68.10	67.74	65.19	65.08	64.75	64.75	64.64	63.73
Buckeye Central	50.10	49.50	49.50	48.70	45.50	45.50	45.50	45.50	45.50	45.50
Plymouth	32.10	32.30	32.30	32.40	32.20	32.20	30.10	30.10	29.10	29.10
Wellington	36.56	36.41	36.41	35.56	35.39	35.32	34.35	34.35	34.23	32.74
EHOVE	3.95	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	6.47
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Municipalities:										
Bellevue	$6.60	$6.60	$6.60	$6.60	$6.60	$6.60	$6.60	$6.60	$6.60	$6.60
Greenwich	8.35	8.35	8.35	8.35	7.85	7.85	5.00	7.85	12.85	12.85
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	5.90	5.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.90	5.90	5.90
Norwalk	6.60	6.60	6.60	6.60	6.55	6.55	6.55	6.55	6.55	6.55
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	6.50
Willard	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Townships:										
Bronson	4.70	4.70	4.70	4.70	5.75	5.75	5.75	5.75	5.75	5.75
Clarksfield	4.70	4.70	4.70	4.70	4.70	3.40	3.40	3.40	3.40	5.40
Fairfield	7.15	7.15	7.15	7.15	7.15	6.40	7.15	7.15	8.15	8.15
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	3.40	3.40	3.40	3.40
Hartland	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	4.40	4.40	4.40	4.40	4.40	4.40
Norwalk	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05
Norwich	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Peru	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Richmond	3.30	3.30	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	9.15	9.15	9.15	9.15	9.15	9.15	9.15	8.90	8.80	8.25
Wakeman	4.90	4.90	4.45	4.90	4.90	4.90	2.40	4.90	4.90	4.90
Special Districts:										
Firelands Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.75	2.50
Huron River Joint Fire	2.50	2.50	2.50	2.50	2.50	3.50	3.50	3.50	3.50	3.50
Tri-Community Fire	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Herrick Memorial Library	0.77	0.77	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
*Monroeville Public Library								1.00	1.00	1.00
New London Public Library	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Norwalk Public Library	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Milan Public Library	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Extension Libray/Willard	0.975	1.28	1.28	1.275	1.275	1.275	1.275	1.275	1.275	1.275
Seneca East Public Library	0.750	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Vermilion Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

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

Source: Huron County Auditor's Office

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

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected (1)	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied (1)	Accumulated Delinquencies
2016	$ 45,236,165	$ 43,691,923	96.59%	$ 1,925,692	$ 45,617,615	100.84%	$ 3,461,819
2017	45,866,639	44,548,401	97.13%	1,942,368	46,490,769	101.36%	3,179,682
2018	46,968,523	45,731,450	97.37%	1,883,844	47,615,294	101.38%	3,034,237
2019	49,718,630	48,322,569	97.19%	1,634,053	49,956,622	100.48%	3,189,215
2020	52,510,166	50,529,236	96.23%	1,684,018	52,213,254	99.43%	3,645,918
2021	53,923,878	51,522,229	95.55%	1,655,267	53,177,496	99.69%	4,064,840
2022	56,137,948	53,775,442	95.79%	2,130,185	55,905,627	99.59%	4,581,699
2023 *	57,098,446	54,979,043	96.29%	1,985,598	56,964,641	99.77%	4,851,839
2024	57,708,109	55,596,191	96.34%	1,367,752	56,963,943	98.71%	5,999,397
2025	70,828,844	69,177,477	97.67%	2,008,045	71,185,522	100.50%	2,531,504

Source: Huron County Auditor.

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

* As corrected

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

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Accumulated Delinquencies
2016	$ 364,571	$ 317,859	87.19%	$ 34,899	$ 352,758	9.89%	$ 140,858
2017	427,377	400,591	93.73%	37,550	438,141	8.57%	141,172
2018	447,592	399,380	89.23%	25,445	424,825	5.99%	158,020
2019	285,482	240,247	84.15%	21,485	261,732	8.21%	191,002
2020	347,399	294,427	84.75%	70,486	364,913	19.32%	159,223
2021	276,579	258,124	93.33%	34,475	292,599	11.78%	78,986
2022	335,800	307,624	91.61%	45,559	353,183	12.90%	53,156
2023	344,440	326,496	94.79%	75,231	401,727	18.73%	33,953
2024	325,316	312,156	95.95%	10,394	322,550	3.22%	33,494
2025	360,590	328,886	91.21%	11,445	340,331	3.36%	60,534

(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
2016	5.75%	1.5%	$9,850,695
2017	5.75%	1.5%	$10,550,676
2018	5.75%	1.5%	$9,898,215
2019	5.75%	1.5%	$10,082,134
2020	5.75%	1.5%	$10,661,734
2021	5.75%	1.5%	$12,454,214
2022	5.75%	1.5%	$12,670,163
2023	5.75%	1.5%	$13,155,911
2024	5.75%	1.5%	$13,106,341
2025	5.75%	1.5%	$13,819,643

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

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

Fiscal Year	Total Population (1)	Estimated Actual Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value	Per Capita Net General Bonded Debt
2016	59,626	$ 3,225,624,743	$ 5,018,000	$ 22,489	$ 4,995,511	0.155%	83.78
2017	58,439	3,260,440,400	4,446,000	28,078	4,417,922	0.136%	75.60
2018	58,504	3,242,846,771	5,653,000	22,490	5,630,510	0.174%	96.24
2019	59,048	3,348,888,543	4,874,000	22,489	4,851,511	0.145%	82.16
2020	58,266	3,432,757,343	4,059,000	22,668	4,036,332	0.118%	69.27
2021	58,565	3,471,388,000	3,547,000	1	3,546,999	0.102%	60.57
2022	58,218	3,707,989,657	3,099,000	1	3,098,999	0.084%	53.23
2023	58,199	3,751,178,657	2,629,000	1	2,628,999	0.070%	45.17
2024	58,168	3,786,728,400	2,148,000	1	2,147,999	0.044%	36.93
2025	58,250	4,922,644,800	1,658,000	1	1,657,999	0.034%	28.46

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

(2) See Table 6

Source: Huron County Auditor's Office

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

	2016	2017	2018
Tax Valuation	$1,128,968,660	$1,141,154,140	$1,134,996,370
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	20,724,217	21,028,854	20,874,909
Total direct legal debt limitation	$26,724,217	$27,028,854	$26,874,909
Total of all County debt outstanding	$5,018,000	$4,446,000	$5,653,000
Less:			
Enterprise fund general obligation bonds (3)	$270,000	$255,000	$240,000
Job & Family Services (3)	1,170,000	905,000	620,000
Fairgrounds Improvements (3)	180,000	145,000	110,000
Soil & Water Conservation Bonds (3)	214,000	197,000	179,000
Old Jail Renovations (3)	130,000	110,000	85,000
Old Job & Family Services Demolition (3)	20,000	15,000	10,000
Jail Facility Bonds (3)	0	0	-
Total exempt debt	(1,984,000)	(1,627,000)	(1,244,000)
Less:			
Funds available in debt service fund	22,489	28,078	22,490
Total net indebtedness subject to direct debt	(3,056,489)	(2,847,078)	(4,431,490)
Direct Legal Debt Margin	$23,667,728	$24,181,776	$22,443,419
Unvoted Debt Limitation (1% of total assessed valuation) (2)	$11,289,687	$11,411,541	$11,349,964
Total net indebtedness applicable to limit	(3,056,489)	(2,847,078)	(4,431,490)
Total Unvoted Legal Debt Margin	$8,233,198	$8,564,463	$6,918,474

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

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

(3) Excluded by state statute

* - 2021 valuation was corrected as per Table 6

Source: Office of the Auditor, Huron County, Ohio

2019	2020	2021*	2022	2023	2024	2025
$1,172,110,990	$1,201,465,070	$1,214,985,800	$1,297,796,380	$1,312,912,530	$1,325,354,940	$1,722,925,680
$3,000,000	$3,000,000	$3,000,000	$3,000,000	$3,000,000	$3,000,000	$3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
21,802,775	22,536,627	22,874,645	24,944,910	25,322,813	25,633,874	35,573,142
$27,802,775	$28,536,627	$28,874,645	$30,944,910	$31,322,813	$31,633,874	$41,573,142
$4,874,000	$4,059,000	$3,547,000	$3,099,000	$2,629,000	$2,148,000	$1,658,000
$225,000	$210,000	$195,000	$175,000	$155,000	$135,000	$115,000
320,000	-	-	-	-	-	-
75,000	40,000	-	-	-	-	-
160,000	140,000	119,000	97,000	74,000	51,000	26,000
55,000	30,000	-	-	-	-	-
5,000	-	-	-	-	-	-
-	-	-	-	-	-	-
(840,000)	(420,000)	(314,000)	(272,000)	(229,000)	(186,000)	(141,000)
22,489	22,668	1	1	1	1	1
(4,056,489)	(3,661,668)	(3,233,001)	(2,827,001)	(2,400,001)	(1,962,001)	(1,517,001)
$23,746,286	$24,874,959	$25,641,644	$28,117,909	$28,922,812	$29,671,873	$40,056,141
$11,721,110	$12,014,651	$12,149,858	$12,977,964	$13,129,125	$13,253,549	$17,229,257
(4,056,489)	(3,661,668)	(3,233,001)	(2,827,001)	(2,400,001)	(1,962,001)	(1,517,001)
$7,664,621	$8,352,983	$8,916,857	$10,150,963	$10,729,124	$11,291,548	$15,712,256

Table 13
Huron County
Ratio of Outstanding Debt By Type
Last Ten Years

	Governmental Activities			Business-Type Activities								
Fiscal Year	(a) General Obligation Bonds	(a) Loans	(a) Leases	General Obligation Bonds	(a) Capital Leases	(a) Financed Purchases	Total Primary Government	(b) Population	(c) Personal Income	(c) Per Capita Personal Income	Outstanding Debt Percentage of Personal Income	Outstanding Debt Per Capita
2016	$ 4,748,000	$ 77,407	$ -	$ 270,000	$ -	$ -	$ 5,095,407	59,626	$ 2,173,546,578	$ 36,453	0.23%	$ 85
2017	4,191,000	78,854	144,770.00	255,000	156,011.00	156,011.00	4,825,635	58,439	2,175,099,580	37,220	0.22%	83
2018	5,413,000	90,978	438,900.00	240,000	118,547.00	118,547.00	6,301,425	58,504	2,271,476,304	38,826	0.28%	108
2019	4,649,000	136,880	392,713.00	225,000	80,075.00	80,075.00	5,483,668	59,048	2,380,992,504	40,323	0.23%	93
2020	3,849,000	161,715	204,978.00	210,000	40,568.00	40,568.00	4,466,261	58,266	2,359,029,000	40,487	0.19%	77
2021	3,352,000	165,390	-	195,000	-	-	3,712,390	58,565	2,657,980,000	45,385	0.14%	63
2022	2,924,000	173,940	156,075.00	175,000	-	131,608.00	3,560,623	58,218	2,814,064,000	48,337	0.13%	61
2023	2,474,000	161,823	76,262	155,000	-	88,962	2,956,047	58,199	2,772,309,365	47,635	0.11%	51
2024	2,013,000	149,706	-	135,000	-	45,105	2,342,811	58,168	2,773,217,568	47,676	0.08%	40
2025	1,543,000	137,589	-	115,000	-	0	1,795,589	58,250	3,035,640,500	52,114	0.06%	31

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

(b) See Table 21 "Demographic Statistics" for population information.

(c) Bureau of Labor Market Information.

Table 14
Huron County, Ohio
Computation of Direct and Overlapping Debt
As of December 31, 2025

	Debt Outstanding (1)	Percent Applicable to County (2)	Amount Applicable to County
Direct Debt:			
County	$1,543,000	100.00%	$1,543,000
Overlapping Debt:			
School Districts:			
Bellevue City School District	16,539,991	39.45%	6,525,026
Buckeye Central School Disctirct	4,330,000	16.00%	6,928
Ehove Career Center	59,675,000	25.60%	15,276,800
Lorain County Career Center	530,581	0.11%	584
Monroeville LSD	3,221,333	92.72%	2,986,820
New London LSD	0	85.42%	0
Norwalk CSD	46,280,000	100.00%	46,280,000
Plymouth Shiloh LSD	0	13.40%	0
Seneca East LSD	5,310,000	14.98%	795,438
Wellington XV School District	8,318,346	3.28%	272,842
Western Reserve LSD	0	99.87%	0
Willard City School District	10,035,000	99.78%	10,012,923
Municipalities:			
Bellevue	0	52.45%	0
Milan	0	24.78%	0
Plymouth	0	54.50%	0
Willard	0	100.00%	0
Overlapping Debt	154,240,251	53.27%	82,157,361
Total Direct and Overlapping Debt	$155,783,251	53.73%	$83,700,361

(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)
2016	$ 923,000	$ 272,843	$ 1,195,843	$ 41,808,819	2.86%
2017	557,000	273,032	830,032	40,425,363	2.05%
2018	588,000	219,949	807,949	42,819,875	1.89%
2019	764,000	217,977	981,977	43,263,213	2.27%
2020	800,000	185,366	985,366	52,335,355	1.88%
2021	497,000	153,874	650,874	49,121,827	1.33%
2022	428,000	126,285	554,285	53,373,291	1.04%
2023	450,000	109,719	559,719	58,074,950	0.96%
2024	461,000	3,833	464,833	69,518,694	67.00%
2025	470,000	74,219	544,219	67,272,130	0.81%

(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	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Government										
Legislative and Executive										
Commissioners	4	4	4	4	3	3	3	3	3	3
Auditor	12	13	13	12	12	13	12	13	13	14
Treasurer	3	3	3	3	3	3	4	3	3	4
Prosecuting Attorney (1)	13	13	14	13	12	11	12	11	11	11
Board of Elections	8	4	12	13	7	9	5	6	5	4
Recorder	4	4	4	4	4	4	4	4	4	4
Buildings and Grounds	11	11	9	10	10	11	11	11	13	13
Data Processing	2	1	1	1	1	1	1	1	1	1
IT Department (2)	2	2	2	2	1					
Mechanic (2)	1	1	1	1	1					
Risk Management	0	0	0	0	0	1	2	2	2	1
Judicial										
Common Pleas Court	7	8	6	7	6	6	6	7	6	5
Probate Court	3	3	3	3	3	4	4	3	4	4
Public Defender	7	7	7	7	6	6	5	5	5	5
Juvenile Court	14	12	13	11	10	9	10	11	11	10
Clerk of Courts	11	12	11	11	12	13	13	13	13	13
Law Library	1	1	1	1	1	1	2	1	(2)	(2)
Public Safety										
Sheriff	76	74	76	78	76	75	76	76	68	63
Probation	7	9	10	9	9	12	9	7	10	11
Disaster Services	3	3	3	3	3	3	3	3	2	2
Dog Warden	3	3	3	3	3	3	3	3	4	3
Coroner	0	0	0	0	3	3	3	3	3	2
Public Works										
Engineer	24	26	22	22	26	30	30	27	29	32
Health										
DD	50	51	49	45	48	51	52	58	56	60
Alcohol, Drug Abuse and Mental Health	2	3	3	3	2	2	2	1	2	2
Human Services										
Jobs and Family Services	33	34	34	33	35	41	43	43	45	46
Children's Services	24	24	25	25	25	23	19	18	18	15
Child Support Enforcement Agency	16	18	16	14	15	15	14	12	14	15
Veteran Services	11	10	11	13	13	15	13	14	14	11
Conservation and Recreation										
Parks	6	6	5	6	7	6	6	7	1	6
Total Governmental Activities	358	360	361	357	357	374	367	366	360	360
Business-Type Activities										
Landfilll & Solid Waste Operation	8	8	9	9	9	8	9	8	8	11
Total Business-Type Activities	8	8	9	9	9	8	9	8	8	11
Total All Employees	366	368	370	366	366	382	376	374	368	371

Source: Huron County Auditor's Office.
(1) Department includes Victim Assistance.
(2) Department not reported prior to 2021.

Table 17
Huron County, Ohio
Principal Employers
Current Year and Nine Years Ago

	2025	
Employer	Employees	Percentage of Total County Employment
Fisher-Titus Health	1,300	4.76%
Stanley Black & Decker	900	3.30%
Pepperidge Farms	750	2.75%
LSC Communications	500	1.83%
New Horizons Baking	450	1.65%
Wiers Farm	400	1.47%
Berry Global	390	1.43%
Autoneum	360	1.32%
R & L Carriers	275	1.01%
Mercy Health	250	0.92%
Total Principal Employers	5,575	20.42%
Total Employment within the County	27,300	

	2016	
Employer	Employees	Percentage of Total County Employment
Fisher-Titus Medical Center	979	3.51%
MTD Products/Midwest Industries	950	3.41%
RR Donnelly & Sons	850	3.05%
Norfolk Souther Corporation	762	2.73%
Pepperidge Farm Inc	623	2.23%
CSX Trasnportation	500	1.79%
Huron County Government	489	1.75%
Venture Packaging Inc/Berry Plastics	360	1.29%
Norwalk City Schools	325	1.16%
Walmart	285	1.02%
Total Principal Employers	6,123	21.94%
Total Employment within the County	27,900	

Source: Huron County Auditor's Office and Huron County Growth Partnership

Table 18
Huron County, Ohio
Capital Asset Statistics by Function

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Government										
Legislative and Executive										
Commissioners										
Administrative office space (sq. ft.)	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589
Auditor										
Administrative office space	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774
Treasurer										
Administrative office space	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350
Prosecuting Attorney										
Administrative office space	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Board of Elections										
Administrative office space	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060
Voting Machines	42	42	42	42	46	42	40	40	40	40
Recorder										
Administrative office space	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444
Buildings and Grounds										
Administrative office space	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276
Data Processing										
Administrative office space	140	140	140	140	140	140	140	140	140	140
Judicial										
Common Pleas Court										
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Juvenile & Pronate Court ***										
Number of court rooms	2	2	2	2	1	1	1	1	1	1
Clerk of Courts										
Administrative office space	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
Law Library										
Administrative office space	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053
Public Safety										
Sheriff										
Jail capacity	134	134	134	134	134	134	134	134	134	134
Number of patrol & safety vehicles	34	35	34	32	33	27	25	24	24	21
Probation										
Administrative office space	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Disaster Services										
Number of emergency response vehicles	2	3	2	2	2	2	2	2	2	1

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public Works										
Engineer										
Centerline miles of roads	224.081	224.081	224.194	224.194	226.250	226.250	226.250	226.250	226.250	226.250
Number of bridges	409	409	408	408	407	407	406	406	406	406
Number of culverts	3485	3485	3486	3,486	3,484	3,488	3,485	3,485	3,485	3,497
Number of traffic signs	3319	3222	3222	3,689	3,166	3,150	3,107	3,100	3,274	3,265
Number of vehicles	43	43	42	42	46	44	42	43	42	48
Health										
Board of DD										
Number and type of facilities	2	2	2	3	3	3	3	2	2	2
Number of busses	0	0	1	1	1	1	1	1	2	4
Human Services										
*Jobs and Family Services										
Administrative office space	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	28,600	28,600
*Children's Services										
& Workforce	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	14,300	14,300
*Child Support Enforcement Agency										
Administrative office space	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	14,300	14,300
*Family Support	68,000	68,000	6,800	6,800	6,800	6,800	6,800	6,800		
WIC	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234		
OMJ	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422		
** Number of vehicles	10	9	9	9	9	9	9	10	10	10
*Veteran Services										
Administrative office space	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	2,220	2,220
Number of vehicles	3	3	2	2	2	6	3	3	3	2

Source: Each of the individual departments or offices of Huron County.
*Square Footage Corrected for JFS and Veterans Services
** Total Vehicles Shared Per Agency
*** Juvenile & Probate Court Rooms Combined

Table 19
Huron County, Ohio
Operating Indicators by Function

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Government										
Legislative & Executive										
Commissioners										
Number of resolutions	361	404	404	411	410	357	404	395	409	385
Number of meetings	58	70	70	71	70	78	68	74	72	70
Auditor										
Number of non-exempt conveyances	883	1,023	989	1,196	1,364	1,337	1,166	1,193	1,237	1,295
Number of exempt conveyances	969	1,001	963	994	951	973	834	940	959	1,027
Number of real estate transfers	1852	2,024	1,952	2,190	2,315	2,310	2,000	2,133	2,196	2,322
Number of parcels	39,761	40,208	40,179	40,186	40,196	40,548	40,349	40,379	40,499	40,524
Number of checks issued	13367	13,514	13,730	13,520	12,845	9,274	12,672	12,281	12,407	12,908
Board of Elections										
Number of registered voters	35,423	36,967	36,287	36,587	36,507	33,967	35,110	36,414	35,951	35,741
Number of voters last general election	9,639	27,492	18,101	36,582	7,907	27,397	10,624	19,329	10,617	25,343
Percentage of register voters that voted	27.21%	74.37%	49.88%	51.41%	21.66%	80.66%	30.03%	53.08%	29.53%	70.91%
Recorder										
Number of deeds recorded	1818	1,936	1,863	2,110	2,269	2,241	1,991	2,098	1,965	2,037
Number of mortgages recorded	1531	1,433	1,325	1,839	2,482	2,255	1,633	1,681	1,667	1,796
Number of military discharges recorded	7	19	19	23	6	11	59	55	35	3
Judicial										
Common Pleas Court										
Number of civil cases filed	459	329	369	429	334	377	420	370	667	624
Number of criminal cases filed	277	286	292	291	375	369	489	410	311	320
Number of domestic cases filed	219	218	211	233	253	267	260	246	231	225
Clerk of Courts										
Number of civil cases filed	459	329	369	429	334	377	420	370	667	624
Number of criminal cased filed	277	286	292	291	375	369	489	410	311	320
Domestic Relations										
Number of cases filed	219	218	177	233	253	233	231	246	231	225
Number of protective orders	49	31	34	37	31	34	29	38	19	24
Juvenile Court										
Number of civil cases filed	110	125	156	130	167	109	152	144	186	202
Number of criminal cased filed	48	51	27	29	23	17	32	10	28	29
Number of adjudged delinquent cases filed	143	167	173	248	160	173	259	322	337	356
Probate Court										
Number of civil cases filed	752	753	708	747	798	1,025	1,196	1,125	852	680

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public Safety										
Sheriff										
Jail Operations:										
Average daily census	68	72	80.00	91.00	88.75	122.00	107.00	107.30	108.90	92.50
Prisoners booked	1188	1,235	1,363	1,550	1,403	2,093	2,068	2,004	1,936	2,008
Prisoners released	964	956	1,064	1,183	1,082	1,532	1,476	1,425	1,442	1,444
Law Enforcement:										
Number of incidents	2574	2,613	2,990	1,550	3,463	6,377	9,358	7,706	5,656	6,459
Number of citations	495	250	805	754	769	579	1,044	973	276	926
Number of papers served	942	1,053	1,112	1,238	1,212	1,596	1,385	1,501	2,044	2,444
Number of court house security hours	4056	3,853	3,840	3,853	4,056	4,005	4,041	4,197	4,171	4,133
Disaster Services										
Number of emergency responses	36	31	27	23	17	30	21	17	11	8
Coroner										
Number of cases investigated	45	41	60	71	78	68	64	72	69	49
Number of autopsies performed	24	17	25	36	43	36	33	36	30	19
Public Works										
Engineer										
Miles of roads resurfaced	11	12.05	4	8.000	11.000	12.000	11.200	11.500	16.340	22.791
Bridged replaced/rehabilitated	7	6	9	10	10	9	5	9	4	8
Culverts replaced/improved	16	13	13	14	30	17	10	17	13	2
Building Department										
Number of permits received from cities, villages and townships	393	369	397	421	540	416	457	470	459	370
Health										
DD										
Number of students enrolled:										
Early intervention program	170	175	102	120	75	97	87	80	120	109
School Age	3	3	3	7	11	13	14	12	14	14
** Number employed at workshop	N/A	N/A	N/A	-	156	156	143	152	147	145
Health										
Average client count - intensive	-	136	3,629	7,709	494	459	570	914	571	729
Average client count - non-intensive	1,912	2,845	4,865	6,795	6,541	5,634	6,969	7,043	8,533	7,517

**Privatized and no longer part of county
Source: Each of the individual departments or offices of Huron County.

Table 20
Huron County, Ohio
Property Value, Bank Deposits and Construction Activity
Last Ten Years

Year	Assessed Value (1)	Bank Deposits at December 31 (2)	Building Permits Issued (3)
2016	$ 1,128,968,660	$ 867,073,000	459
2017	1,141,154,140	875,943,000	470
2018	1,134,996,370	883,000,000	457
2019	1,172,110,990	916,183,000	416
2020	1,201,465,070	1,056,081,000	540
2021	1,214,985,800	1,224,116,000	421
2022	1,297,796,380	1,101,089,000	435
2023	1,312,912,530	1,083,438,000	425
2024	1,325,354,940	1,098,926,000	369
2025	1,722,925,680	1,125,464,000	393

(1) See Table 5

(2) Source: Federal Deposit Insurance Corporation

(3) Source: Department of Building Inspection

Table 21
Huron County, Ohio
Demographic Statistics
As of December 31, 2024

Population Year	Population	
2016	59,626	
2017	58,439	
2018	58,504	
2019	59,048	
2020	58,266	
2021	58,565	
2022	58,218	*estimate July 1, 2022
2023	58,199	*estimate July 1, 2023
2024	58,168	*estimate July 1, 2024
2025	58,250	*estimate July 1, 2025

Source: U.S. Census Bureau

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2018	26,200	1,600	5.80%	4.60%	3.90%
2019	26,400	1,600	5.90%	4.20%	3.50%
2020	24,000	1,800	7.10%	5.50%	6.70%
2021	26,100	1,600	5.80%	5.10%	5.30%
2022	26,300	1,400	5.10%	4.00%	3.50%
2023	28,100	1,300	4.60%	3.70%	3.70%
2024	27,300	1,700	6.20%	4.50%	4.10%
2025	26,600	1,800	6.30%	4.50%	4.40%

Employment by Industrial Group

	Payroll totals (1)							
Industrial Group	2017	2018	2019	2020	2021	2022	2023	2024
Construction	$101,253	$109,359	$115,377	$117,620	$121,104	$129,121	$146,072	145,449
Manufacturing	275,347	285,900	286,491	281,067	308,658	343,885	366,967	372,309
Transportation and utilities	40,387	45,102	51,791	55,496	70,771	71,428	73,288	74,410
Wholesale and retail trade	51,498	54,298	91,634	56,158	110,939	118,930	122,115	119,653
Finance, insurance and real estate	23,802	20,804	20,987	20,845	27,913	22,761	24,162	25,717
Services	254,132	274,802	236,002	265,006	223,505	247,155	270,783	271,143
State and local government	93,205	94,355	103,351	105,754	107,415	112,067	116,167	122,610
Total	$839,624	$884,620	$905,633	$901,946	$970,305	$1,045,347	$1,119,554	$1,131,291

(1) Payroll totals include only those employees covered by State Unemployment Compensation
* 2024 is the latest available information

Source: Ohio Bureau of Employment Services

Table 22
Huron County, Ohio
Miscellaneous Statistics
As of December 31, 2025

Date Formed:	1809
County Seat:	Norwalk
County Employees:	435

Number of political subdivisions totally or partially within the County

Municipalities:	10
Townships:	19
School Districts:	12

Higher Educational Facilities Within 25 Miles of Huron County

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

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

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OHIO AUDITOR OF STATE
KEITH FABER

HURON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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

Certified for Release 10/15/2026

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

This report is a matter of public record and is available online at
www.ohioauditor.gov