

HURON COUNTY FINANCIAL CONDITION

SINGLE AUDIT

For the year ended December 31, 2019





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

We have reviewed the *Independent Auditor's Report* of Huron County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2019 through December 31, 2019. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Keith Faber
Auditor of State
Columbus, Ohio

September 21, 2020

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HURON COUNTY FINANCIAL CONDITION
HURON COUNTY, OHIO
SINGLE AUDIT
For the Year Ended December 31, 2019

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Huron County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2019

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Passed Through to Subrecipients	Disbursements
<u>U.S. Department of Housing and Urban Development</u>				
<i>Passed Through Ohio Development Services Agency:</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-17-1BJ-1	\$0	\$360,919
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-18-1BJ-1	0	141,000
Total CDBG / State's Program and Non-Entitlement Grants in Hawaii			0	501,919
Home Investment Partnerships Program	14.239	B-C-17-1BJ-2	0	353,508
Total Home Investment Partnerships Program			0	353,508
Total U.S. Department of Housing and Urban Development			0	855,427
<u>U.S. Department of Agriculture</u>				
<i>Passed Through the Ohio Department of Job and Family Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1819-11-5756/G-2021-11-5943	0	223,062
Total U.S. Department of Agriculture			0	223,062
<u>U.S. Department of Justice</u>				
<i>Passed Through the Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	2019-VOCA-132132637/ 2020-VOCA-132923049	0	120,747
Center for Hope and Healing	16.575	N/A	0	28,849
Total Crime Victim Assistance			0	149,596
Total U.S. Department of Justice			0	149,596
<u>U.S. Department of Transportation</u>				
<i>Passed Through the Federal Aviation Administration:</i>				
Airport Improvement Program	20.106	3-39-0062-010-2017	0	163,774
Total Airport Improvement Program			0	163,774
Total U.S. Department of Transportation			0	163,774
<u>U.S. Department of Homeland Security</u>				
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008	0	37,782
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005	0	42,813
Total EMPG			0	80,595
Pre-Disaster Mitigation	97.047	EMC-2017-PC-0001	0	7,500
Total U.S. Department of Homeland Security			0	88,095
<u>U.S. Department of Education</u>				
<i>Passed Through Ohio Department of Education:</i>				
Special Education - Grants to States	84.027	6BSF	0	3,781
<i>Passed Through the Ohio Department of Development Disabilities:</i>				
Special Education - Grants for Infants and Families	84.181	N/A	0	90,106
Total U.S. Department of Education			0	93,887

(continued)

Huron County, Ohio
Schedule of Federal Awards Expenditures (continued)
For the Year Ended December 31, 2019

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Passed Through to Subrecipients	Disbursements
<u>U.S. Department of Labor</u>				
<i>Passed Through Workforce Investment Act, Area 7:</i>				
Wagner-Peyser Act of 1933	17.207	N/A	0	26,736
Employment and Training Administration	17.245	N/A	0	4,228
Total Employment Service Cluster			0	30,964
Workforce Investment Act Cluster:				
WIA Adult Program	17.258	N/A	0	144,576
WIA Youth Activities	17.259	N/A	0	439,725
WIA Dislocated Workers	17.278	N/A	0	119,133
Total Workforce Investment Act Cluster			0	703,434
Total U.S. Department of Labor			0	734,398
<u>U.S. Department of Health and Human Services</u>				
<i>Passed Through the Ohio Department of Development Disabilities:</i>				
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	0	225,289
<i>Passed Through the Department of Job and Family Services:</i>				
Medical Assistance Program	93.778	G-1819-11-5756/G-2021-11-5943	0	942
Medical Assistance Program	93.778	G-1819-11-5756/G-2021-11-5943	0	587,603
Total Medicaid Cluster			0	813,834
<i>Passed Through the Ohio Department of Development Disabilities:</i>				
Social Services Block Grant	93.667	N/A	0	45,221
<i>Passed Through the Department of Job and Family Services:</i>				
Social Services Block Grant	93.667	G-1819-11-5756/G-2021-11-5943	0	707,832
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Social Services Block Grant	93.667	N/A	40,932	40,932
Total Social Services Block Grant			40,932	793,985
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
State Targeted Response to the Opioid Crisis Grants	93.788	N/A	23,714	23,714
21st Century Cures	93.788	N/A	90,270	90,270
Total Opioid STR			113,984	113,984
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	102,303	102,303
<i>Passed Through the Ohio Department of Mental Health:</i>				
Block Grants for Community Mental Health Services	93.958	N/A	42,304	42,304
<i>Passed Through the Department of Job and Family Services:</i>				
Temporary Assistance for Needy Families Cluster:				
Temporary Assistance for Needy Families	93.558	G-1819-11-5756/G-2021-11-5943	0	8,385
Temporary Assistance for Needy Families	93.558	G-1819-11-5756/G-2021-11-5943	0	1,355,640
Total Temporary Assistance for Needy Families Cluster			0	1,364,025
Promoting Safe and Stable Family	93.556	G-1819-11-5756/G-2021-11-5943	0	36,922
Child Support Enforcement	93.563	G-1819-11-5756/G-2021-11-5943	0	519,030
Child Welfare Services_State Grants	93.645	G-1819-11-5756/G-2021-11-5943	0	15,476
Foster Care_Title IV-E	93.658	G-1819-11-5756/G-2021-11-5943	0	324,312
Adoption Assistance	93.659	G-1819-11-5756/G-2021-11-5943	0	273,531
Chafee Foster Care Independence Program	93.674	G-1819-11-5756/G-2021-11-5943	0	1,617
Child Care and Development Block Grant	93.575	G-1819-11-5756/G-2021-11-5943	0	103,431
Total U.S. Department of Health and Human Services			299,523	4,504,754
<u>U.S. Department of Election Assistance Commission</u>				
<i>Passed Through State of Ohio Secretary of State:</i>				
HAVA Election Security Grant	90.404	N/A	0	51,911
Total Federal Awards Expenditures			\$299,523	\$6,864,904

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

Huron County, Ohio
Notes to the Schedule of Federal Awards Expenditures
2 CFR 20.510(b)(6)
For the Year Ended December 31, 2019

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, 2019. 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 passed through the Area 7 Workforce Development Board and expenditures for the Community Development Block Grants/State's Program and Non-entitlement Grants in Hawaii (CFDA#14.228), which are reported on the accrual basis of accounting in accordance with U.S. Department of Labor and the U.S. Department of Housing and Urban Development requirements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-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 Mental Health and the Ohio Department of Drug and Alcohol Addiction Services to other governments or not-for-profit agencies (subrecipients). As described in Note B, the County records expenditures of federal awards to subrecipients when paid in cash.

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

NOTE 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 Development Services Agency. During 2019, no loans were made, and no administrative costs were incurred. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the property.

Huron County, Ohio
Notes to the Schedule of Federal Awards Expenditures – (continued)
For the Year Ended December 31, 2019

NOTE G – TRANSFER BETWEEN FEDERAL PROGRAMS

During 2019, the County made allowable transfers of \$419,835 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 2019 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$1,783,860
Social Services Block Grant	<u>(419,835)</u>
Total Temporary Assistance for Needy Families	<u>\$1,364,025</u>

NOTE H – BOARD OF DEVELOPMENTAL DISABILITIES

During the calendar year, the County Board of Developmental Disabilities received a notice of liability owed for the 2015 Cost Report and a settlement payment for the 2016 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of \$1,623 and \$3,705, respectively. The Cost Report Settlement liability/payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability/revenue is not listed on the County's Schedule of Federal Awards Expenditures since the liability was invoiced by the Ohio Department of Developmental Disabilities and since the underlying expenses occurred in the prior reporting periods.

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

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

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 30, 2020, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

Internal Control Over Financial Reporting

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

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

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


Compliance and Other Matters

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

However, we noted a certain other matter not requiring inclusion in this report that we reported to the County's management in a separate letter dated July 30, 2020.

Purpose of this Report

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



Charles E. Harris & Associates, Inc.
July 30, 2020

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

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

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Huron County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

Management's Responsibility

The County's management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to provide an opinion on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in 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). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Huron County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

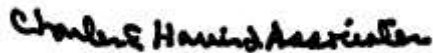
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. 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 federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also 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 as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 30, 2020. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying Schedule of Federal Awards Expenditures presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is management's responsibility, 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, this Schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Charles E. Harris & Associates, Inc.
July 30, 2020

**HURON COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
December 31, 2019**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Temporary Assistance for Needy Families, CFDA# 93.558 Medicaid Cluster, CFDA# 93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	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

Comprehensive Annual Financial Report for
Fiscal Year Ending
December 31, 2019

HOME ON THE RANGE
FRI & SAT 7 1/2% SUN 2
BUILDING FOR SALE

Prepared by:

Roland Tkach, Huron County Auditor

HURON COUNTY, OHIO
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019

Roland Tkach,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Megan Bursley
Account Clerk

Elizabeth Horvatic
Account Clerk

A photograph of a wooden boardwalk path winding through a dense forest. The path is made of wooden planks and is surrounded by tall, thin trees and lush green undergrowth, including ferns. The scene is brightly lit, suggesting a sunny day. The text "Introductory Section" is overlaid in the center of the image.

Introductory Section

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**Huron County, Ohio
Comprehensive Annual Financial Report
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For the Year Ended December 31, 2019**

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ROLAND TKACH
HURON COUNTY AUDITOR



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July 30, 2020

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

As Auditor of Huron County, I am pleased to present to you the Comprehensive Annual Financial Report (CAFR) for Huron County for the year ended December 31, 2019.

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 CAFR 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 CAFR for financial reporting purposes. Financial accountability is determined by the County's ability to appoint a voting majority of the Board or financial inter-dependence.

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

Economic Condition and Outlook

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

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

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

Major County Initiatives

Huron County's overall financial situation remained consistent in 2019. The Huron County general fund began 2019 with an unencumbered carryover balance of about \$4.68 million. Sales tax collection for the year was about \$10.08 million which represents retail sales in the county of around \$672.1 million, which was an increase of 1.85 percent.

The total general fund revenue for 2019 was about \$17.7 million, which is about \$3 million more than the estimate of \$14.66 million or 20.07 percent more than the estimate. Sales tax accounted for 56.94 percent of the total general fund revenue in 2019. Total revenue for 2019 was about \$1.48 million more than 2018, an increase of 9.15 percent.

The top categories of increase were miscellaneous/refunds, which were up \$587,354. Interest income was up \$510,372 and reimbursements of the public defender were \$84,882 more than the 2018 level. Total revenue of \$17.7 million minus spending of \$17.01 million equated to about \$692,000 more was taken in than was spent. On Dec. 31, 2019, the unencumbered carryover balance was \$4.88 million, which was an increase of \$202,876, a 4.33 percent increase from Dec. 31, 2018.

The Norwalk area saw steady economic activity in 2019. The new Norwalk fire station was fully operational for the duration of 2019. The new station is worth about \$5.5 million, with around \$2 million of that coming from donations. The 17,000-square-foot facility is totally state of the art. Planning for the station began as far back as 2008, but due to a slow economy was put on the shelf until 2015. The former fire station, located right down the street next to city hall, served the Norwalk community for 106 years.

As of 2019, Norwalk still is home to several auto parts stores, which are some of the city's most-thriving businesses. Uptown Norwalk continues to feature the Main Street Café and Peking House as popular dining choices. Fisher-Titus Medical Center, Borgers Ohio, New Horizons Baking Co. and Oglesby Construction continue to be the major employers in the Norwalk area. The city of Norwalk was able to benefit fully from the new \$6.5 million lift station located on Pleasant Street near Bicentennial Jaycee Park. The project was one of the largest ever conducted by the city. By improving the lift station, the city prepared itself for possible future expansion and economic development on the south side of town.

Firelands Electric Cooperative completed its new facility in New London. The new centralized facility helps Firelands Electric better serve its 9,100 customers. The facility is located on 15 acres of land in New London, not far from its former location. The Monroeville firm Janotta & Herner constructed the building. The property incorporates a community solar project, which will be available as a generation source for Firelands Electric members. Firelands Electric celebrated the completion of its new facility with an open house in late 2019. Also in New London, the University Hospitals Urgent Care facility opened on West Main Street.

Willard continues to be anchored by Midwest, LSC Communications, Star of the West Milling Co. and Pepperidge Farm. Star of the West produces 1 million pounds of flour per day. In Monroeville, works continues on the new administrative offices for the village.

The Bellevue branch of the Firelands Federal Credit Union spent a good portion of 2019 working on its new headquarters which is slated to open in 2020. Much of the preparation work for the new facility took place along with the removal of seven houses to make room for the new building during the past two years.

Bellwether Farm and Retreat Center opened its Wakeman Township location in 2019. The facility offers retreats, workshops and classes that explore themes such as wellness, social justice and earth-care and can also be utilized as a rental option for gatherings. It also offers summer camp for school-age children. Overall investment at Bellwether Farm exceeded \$10 million.

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 2019 operating budget in late December 2018. 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 on pages 1 and 2 is an unqualified report of independent auditors rendered by Charles E. Harris & Associates, CPAs with respect to the basic financial statements of the County as of and for the year ended December 31, 2019. As part of the annual preparation of the CAFR, 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 CAFR for the year ended December 31, 2018. 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 2019 CAFR for Huron County represents the 26th 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 CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management of Huron County. A special note of appreciation is extended to my accounting staff, Beth Horvatich and Megan Bursley of the Data Processing Department for their dedication in preparing this CAFR. They have made a significant contribution to improving the quality and professionalism of fiscal services in Huron County government.

Sincerely,

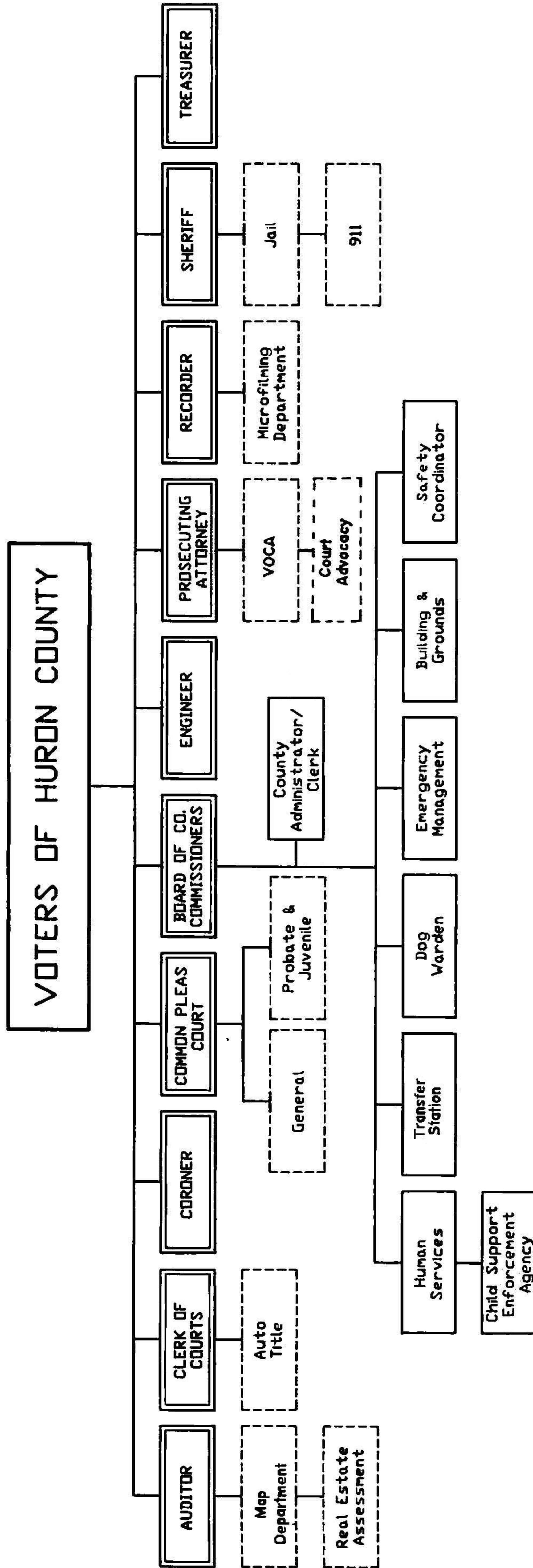


ROLAND TKACH
Huron County Auditor

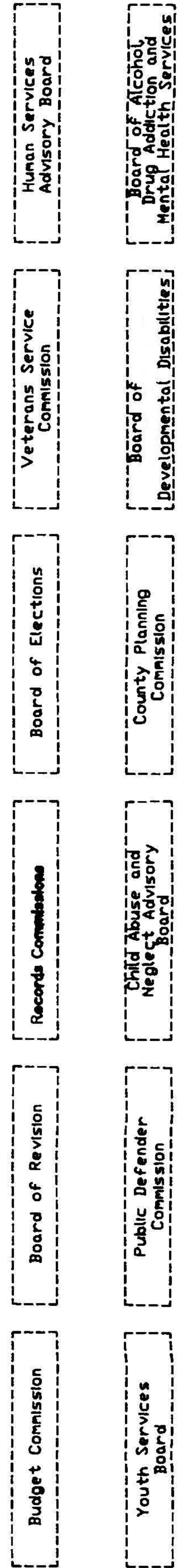
**Huron County, Ohio
List of Elected Officials
December 31, 2019**

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

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY BOARDS AND COMMISSIONS



ELECTED OFFICIALS

COUNTY AGENCIES



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Huron County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO

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Financial Section

TOTAL SALES BY REGION		SALES BY CATEGORY	
REGION	SALES	Category	SALES
Europe	€ 1 236 345,0	Copper	€ 1 896 354,0
Asia	€ 2 569 345,0	Steel	€ 1 893 543,0
North America	€ 1 893 543,0	Gold	€ 7 595 587,0
South America	€ 7 595 587,0	Silver	
Africa		Platinum	

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Huron County
180 Milan Avenue, Suite 7
Norwalk, Ohio 44857

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Mental Health Fund, Board of Developmental Disabilities Fund, Job and Family Services Fund and the Motor Vehicle Gas Tax Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note T to the financial statements, the financial impact of COVID-19 and ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and schedules of net pension and OPEB liabilities and pension and OPEB contributions listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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 and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Huron County, Ohio's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2020, 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 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance.



Charles E. Harris & Associates, Inc.
July 30, 2020

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

The discussion and analysis of Huron County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2019. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, 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 2019 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, 2019 by \$37,410,700 (net position).
- The County's total net position increased by \$1,094,025, which is approximately 3% of the net position at the beginning of the year 2019.
- At the end of 2019, the County's governmental funds reported a combined ending fund balance of \$31,487,663, an increase of \$5,283,820 from the prior year. Of this amount, \$2,771,525 is available for spending (unassigned fund balance) on behalf of its citizens.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

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

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

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

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

The government-wide financial statements can be found on pages 11 to 13 of this report.

Fund Financial Statements

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

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

The County maintains a number of individual governmental funds. Information is represented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 14 to 22 of 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 on pages 23 to 25 of 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 on page 26 of this report.

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 starting at page 27 of this report.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information, which can be found starting on page 67 of this report.

Government-wide Financial Analysis

Table 1
Net Position

	Governmental Activities 2019	Business-Type Activities 2019	Total 2019	Governmental Activities 2018	Business-Type Activities 2018	Total 2018
Assets						
Current and other assets	\$47,577,676	\$1,196,318	\$48,773,994	\$40,232,542	\$1,301,143	\$41,533,685
Capital assets, net of depreciation	43,825,479	1,885,349	45,710,828	43,657,470	1,980,439	45,637,909
Total Assets	91,403,155	3,081,667	94,484,822	83,890,012	3,281,582	87,171,594
Deferred Outflows of Resources						
Pensions and OPEB	10,931,114	229,672	11,160,786	5,668,297	159,743	5,828,040
Liabilities						
Current and other Liabilities	2,773,778	191,608	2,965,386	2,172,049	234,757	2,406,806
Non-Current Liabilities						
Due within one year	1,071,737	285,793	1,357,530	981,787	279,665	1,261,452
Due in more than one year:						
Net Pension Liability	31,032,753	631,441	31,664,194	17,594,513	420,841	18,015,354
Net OPEB Liability	14,459,103	343,181	14,802,284	11,864,594	291,265	12,155,859
Other Amounts	5,495,860	2,798,039	8,293,899	6,317,750	3,053,906	9,371,656
Total Liabilities	54,833,231	4,250,062	59,083,293	38,930,693	4,280,434	43,211,127
Deferred inflows of resources						
Property taxes not levied to finance						
current year operations	8,077,158	0	8,077,158	6,961,637	0	6,961,637
Special assessments	0	0	0	166,737	0	166,737
Pension and OPEB	994,162	80,295	1,074,457	6,217,804	125,654	6,343,458
Total deferred inflows of resources	9,071,320	80,295	9,151,615	13,346,178	125,654	13,471,832
Net Position						
Net investment in capital assets	38,646,885	1,580,274	40,227,159	37,714,592	1,621,892	39,336,484
Restricted	24,066,944	0	24,066,944	19,220,886	0	19,220,886
Unrestricted (deficit)	(24,284,111)	(2,599,292)	(26,883,403)	(19,654,040)	(2,586,655)	(22,240,695)
Total Net Position	\$38,429,718	(\$1,019,018)	\$37,410,700	\$37,281,438	(\$964,763)	\$36,316,675

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

The net pension liability (NPL) is a significant liability reported by the County at December 31, 2019 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 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.

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

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

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

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

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

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

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, respectively, not accounted for as deferred inflows/outflows.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

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 \$38,429,718 in governmental activities and liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$1,019,018 in business type activities as of December 31, 2019. 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 (62.63%) represents resources that are subject to restrictions on how they can be used.

Current and other assets increased due to increases in equity in pooled cash and investment, taxes receivable, and due from other governments. Capital assets increased slightly due to additions exceeding current year depreciation and deletions. Deferred outflows of resources increased due primarily to changes in pension actuarial calculations for 2019 which are recognized as deferred outflows of resources. Current and other liabilities increased due mainly to an increase in accounts payable, which was partially offset by a decrease in accrued wages and benefits. Total long-term liabilities increased due to increases in net pension/OPEB liabilities and debt issuances, which were partially offset by debt principal payments. Deferred inflows of resources decreased primarily due to pensions and OPEB, which were partially offset by taxes.

Huron County, Ohio
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Table 2 provides a summary of the changes in net position for the year ended December 31, 2019 compared with the year ended December 31, 2018.

Table 2
Change in Net Position

	Governmental Activities 2019	Business-Type Activities 2019	Total 2019	Governmental Activities 2018	Business-Type Activities 2018	Total 2018
Revenues						
Program Revenues						
Charges for Services	\$5,033,467	\$2,693,441	\$7,726,908	\$4,899,621	\$2,502,740	\$7,402,361
Operating Grants and contributions	2,108,207	0	2,108,207	1,208,503	14,000	1,222,503
Capital Grants and Contributions	1,193,067	0	1,193,067	951,374	0	951,374
General Revenues						
Taxes	18,073,732	0	18,073,732	16,595,070	0	16,595,070
Intergovernmental	1,139,774	0	1,139,774	2,029,250	0	2,029,250
Investment Income	819,312	1	819,313	465,612	0	465,612
Other	1,543,751	12,985	1,556,736	1,452,200	41,866	1,494,066
Total Revenues	\$48,885,170	\$2,706,427	\$51,591,597	\$42,601,630	\$2,558,606	\$45,160,236
Program Expenses						
General Government						
Legislative and Executive	7,841,678	0	7,841,678	7,462,963	0	7,462,963
Judicial	2,666,235	0	2,666,235	2,465,055	0	2,465,055
Public Safety	10,147,527	0	10,147,527	8,622,480	0	8,622,480
Public Works	7,265,160	0	7,265,160	6,285,941	0	6,285,941
Health	9,266,432	0	9,266,432	8,733,640	0	8,733,640
Human Services	10,067,980	0	10,067,980	9,171,965	0	9,171,965
Conservation and Recreation	241,157	0	241,157	597,400	0	597,400
Interest and Fiscal Charges	240,721	0	240,721	236,868	0	236,868
Bond Issuance Costs	0	0	0	37,500	0	37,500
Landfill	0	2,760,682	2,760,682	0	2,717,590	2,717,590
Total Expenses	47,736,890	2,760,682	50,497,572	43,613,812	2,717,590	46,331,402
Increase(decrease) in Net Position	1,148,280	(54,255)	1,094,025	(102,182)	(158,984)	(1,171,166)
Net Position, January 1	37,281,438	(964,763)	36,316,675	38,293,620	(805,779)	37,487,841
Net Position, December 31	\$38,429,718	(\$1,019,018)	\$37,410,700	\$37,281,438	(\$964,763)	\$36,316,675

Governmental Activities

The County financial position increased \$1,148,280 for governmental activities. Public Safety accounted for \$10,147,527 of the \$47,736,890 total expenses for governmental activities or 21% of total expenses. The next largest programs are human services and health, accounting for \$10,067,980 and \$9,266,432, respectively, which represents 21% and 19%, respectively, of total governmental expenses. Expenses increased primarily due to an increase in pension expense, which was partially offset by a decrease to OPEB expense.

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Tax revenue accounts for \$18,073,732 of the \$48,885,170 total revenue for governmental activity, or 36.97% of total governmental revenues. The increase in tax revenue is primarily due to an increase in sales tax and the addition of a new tax levy. Unrestricted intergovernmental revenue decreased due to additional revenue received in 2018 from the State of Ohio intended to provide transition relief for the permanent loss of Medicaid sales tax. Operating grants and contributions was the largest program revenue accounting for \$21,082,067, or 43% of total governmental revenue. The increase in operating grants and contributions was primarily due to increases in funding for the Board of Developmental Disabilities and Motor Vehicle and Gas Tax. The increase in capital grants and contributions were due to increased governmental funding for roads and bridges projects in 2019.

The County's direct charges to users of governmental services made up \$5,033,467 or 10.3% 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 decreased by \$54,255 for the year ended 2019. The major revenue source was charges for services of \$2,693,441.

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 \$2,815,013, while total fund balance was \$9,516,495. 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 17.97% of total General Fund expenditures, while total fund balance represents 60.76% of that same amount. The fund balance of the County's General Fund increased by \$983,936 during 2019. The increase is primarily due to increased taxes and intergovernmental revenue.

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

The fund balance of Mental Health increased \$426,712. The increase is due to revenues exceeding expenditures for the current year.

The fund balance of the Board of Developmental Disabilities increased \$1,917,231. The increase is due primarily to an increase in tax revenue received.

The fund balance of Job and Family Services increased \$25,746.

The fund balance of Motor Vehicle and Gas Tax increased \$729,688 due to an increase in intergovernmental revenue as result of HB26.

Enterprise funds: The County's enterprise fund provides the same type of information found in the government-wide financial statements, but in more detail.

Net position of the Landfill Fund at the end of the year amounted to \$(1,019,018). Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

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

General Fund Budgetary Highlights

There were minor changes between the original and the final budgets for revenues. The differences between the final budget and the actual for revenues were primarily due to increases in sales tax revenue, intergovernmental revenue, and investment earnings revenue beyond the final estimates. There were changes between the original and final budgets for expenditures with the most significant changes being an increase to legislative and executive, judicial, and public safety expenditures. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive, judicial, and public safety expenditures.

Capital Assets and Debt Administration

Capital assets. The County's capital assets for its governmental and business type activities as of December 31, 2019 amount to \$45,710,828 (net of accumulated depreciation). These capital assets include land, land improvements, building structures and improvements, furniture, fixtures equipment and infrastructure.

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

Long-term debt. At the end of the current year, the County had total bonded debt outstanding of \$4,874,000 which is backed by the full faith and credit of the government. The County also had a loan of \$20,165, OPWC Loans of \$116,715, and capital leases outstanding in the amount of \$472,788 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 \$23.7 million.

Additional information on the County's long-term debt can be found in Note F.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 5.9%, which is higher than the rate a year ago. The state average unemployment rate was 4.2% and the national average was 3.5%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2019 fiscal year.

Other Significant Information

As described in Note T, the United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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, 2019

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
Assets:				
Equity in pooled cash and investments	\$ 30,431,823	\$912,797	\$31,344,620	\$0
Cash and cash equivalents	0	0	0	12,735
Receivables (net of allowance for uncollectibles)				
Taxes	10,191,222	0	10,191,222	0
Accounts	158,410	272,026	430,436	0
Special assessments	324,076	0	324,076	0
Accrued interest	54,465	0	54,465	0
Revolving Loans	185,516	0	185,516	0
Land Revitalization Loans	46,869	0	46,869	0
Due from other governments	4,107,748	0	4,107,748	0
Prepaid items	296,725	3,597	300,322	0
Materials and supplies inventory	1,763,007	7,898	1,770,905	0
Net OPEB Asset	17,815	0	17,815	0
Capital assets not being depreciated	1,667,359	307,678	1,975,037	0
Capital assets being depreciated (net of accumulated depreciation)	42,158,120	1,577,671	43,735,791	0
<i>Total assets</i>	<u>91,403,155</u>	<u>3,081,667</u>	<u>94,484,822</u>	<u>12,735</u>
Deferred Outflows of Resources:				
Pensions	9,597,680	198,909	9,796,589	0
OPEB	1,333,434	30,763	1,364,197	0
<i>Total deferred outflows of resources</i>	<u>10,931,114</u>	<u>229,672</u>	<u>11,160,786</u>	<u>0</u>
Liabilities:				
Accounts payable	1,792,618	170,527	1,963,145	0
Contracts payable	67,100	0	67,100	0
Accrued wages and benefits	567,966	14,098	582,064	0
Due to other governments	271,257	6,132	277,389	0
Matured compensated absences	19,133	0	19,133	0
Accrued interest payable	23,271	851	24,122	0
Retainage payable	32,433	0	32,433	0
Long-term liabilities				
Due within one year	1,071,737	285,793	1,357,530	0
Due in more than one year:				
Net Pension Liability (See Note G)	31,032,753	631,441	31,664,194	0
Net OPEB Liability (See Note H)	14,459,103	343,181	14,802,284	0
Other Amounts Due in More than One Year	5,495,860	2,798,039	8,293,899	0
<i>Total liabilities</i>	<u>54,833,231</u>	<u>4,250,062</u>	<u>59,083,293</u>	<u>0</u>
Deferred Inflows of Resources:				
Property taxes not levied to finance current year operations	8,077,158	0	8,077,158	0
Pensions	777,686	51,741	829,427	0
OPEB	216,476	28,554	245,030	0
<i>Total deferred inflows of resources</i>	<u>9,071,320</u>	<u>80,295</u>	<u>9,151,615</u>	<u>0</u>
Net Position:				
Net investment in capital assets	38,646,885	1,580,274	40,227,159	0
Board of developmental disabilities (DD)	4,392,985	0	4,392,985	0
Child support	798,711	0	798,711	0
Real estate	731,529	0	731,529	0
EMA	214,797	0	214,797	0
Muny Road	721,356	0	721,356	0
911 equipment	144,889	0	144,889	0
DD residential	153,652	0	153,652	0
Job and family services	472,889	0	472,889	0
Motor vehicle and gas tax	5,698,219	0	5,698,219	0
Mental health	3,880,432	0	3,880,432	0
Children's services	1,272,625	0	1,272,625	0
Huron County revolving loan	261,715	0	261,715	0
Law Library	693,473	0	693,473	0
Special Projects CP	292,829	0	292,829	0
EPA Hazmat	117,788	0	117,788	0
DRETAC	231,598	0	231,598	0
Help America Vote	203,302	0	203,302	0
Help Me Grow	262,669	0	262,669	0
Ditch Maintenance	500,794	0	500,794	0
Early Intervention	339,633	0	339,633	0
Clerk of Courts Computer	289,648	0	289,648	0
Other purposes	1,494,159	0	1,494,159	0
Debt service	22,489	0	22,489	0
Capital projects	874,763	0	874,763	0
Unrestricted (deficit)	(24,284,111)	(2,599,292)	(26,883,403)	12,735
<i>Total net position</i>	<u>\$38,429,718</u>	<u>(\$1,019,018)</u>	<u>\$37,410,700</u>	<u>\$12,735</u>

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

Huron County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government -				
Legislative and executive	\$7,841,678	\$1,572,407	\$433,968	\$0
Judicial	2,666,235	433,821	1,467,067	0
Public safety	10,147,527	1,151,672	693,388	0
Public works	7,265,160	414,787	6,981,407	1,133,067
Health	9,266,432	623,918	3,660,372	60,000
Human services	10,067,980	813,959	7,845,865	0
Conservation and recreation	241,157	22,903	0	0
Interest and fiscal charges	240,721	0	0	0
Total governmental activities	<u>47,736,890</u>	<u>5,033,467</u>	<u>21,082,067</u>	<u>1,193,067</u>
Business-type activities:				
Landfill	2,760,682	2,693,441	0	0
	<u>2,760,682</u>	<u>2,693,441</u>	<u>0</u>	<u>0</u>
Total primary government	<u>\$50,497,572</u>	<u>\$7,726,908</u>	<u>\$21,082,067</u>	<u>\$1,193,067</u>
Component unit:				
Airport	\$362,610	\$159,503	\$0	\$65,004
Total component unit	<u>\$362,610</u>	<u>\$159,503</u>	<u>\$0</u>	<u>\$65,004</u>

General revenues:

- Property taxes levied for:
 - General purposes
 - Board of developmental disabilities
 - Mental health
 - Senior services
 - Citizens corp
- Sales tax
- Intergovernmental revenue not restricted to specific programs
- Investment income
- Miscellaneous
 - Total general revenues
 - Changes in net position
 - Net position (deficit), January 1
 - Net position (deficit), December 31

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

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
(\$5,835,303)	\$0	(\$5,835,303)	\$0
(765,347)	0	(765,347)	0
(8,302,467)	0	(8,302,467)	0
1,264,101	0	1,264,101	0
(4,922,142)	0	(4,922,142)	0
(1,408,156)	0	(1,408,156)	0
(218,254)	0	(218,254)	0
(240,721)	0	(240,721)	0
<u>(20,428,289)</u>	<u>0</u>	<u>(20,428,289)</u>	<u>0</u>
0	(67,241)	(67,241)	0
<u>0</u>	<u>(67,241)</u>	<u>(67,241)</u>	<u>0</u>
<u>(20,428,289)</u>	<u>(67,241)</u>	<u>(20,495,530)</u>	<u>0</u>
			<u>(138,103)</u>
			(138,103)
2,454,692	0	2,454,692	0
4,383,490	0	4,383,490	0
521,274	0	521,274	0
492,977	0	492,977	0
33,091	0	33,091	0
10,188,208	0	10,188,208	0
1,139,774	0	1,139,774	0
819,312	1	819,313	0
1,543,751	12,985	1,556,736	0
<u>21,576,569</u>	<u>12,986</u>	<u>21,589,555</u>	<u>0</u>
1,148,280	(54,255)	1,094,025	(138,103)
<u>37,281,438</u>	<u>(964,763)</u>	<u>36,316,675</u>	<u>150,838</u>
<u>\$38,429,718</u>	<u>(\$1,019,018)</u>	<u>\$37,410,700</u>	<u>\$12,735</u>

**Huron County, Ohio
Balance Sheet
Governmental Funds
December 31, 2019**

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets:							
Equity in pooled cash and investments	\$8,012,936	\$3,859,477	\$4,546,534	\$914,990	\$1,528,821	\$9,480,431	\$28,343,189
Restricted Cash and cash equivalents	0	0	0	0	0	32,433	32,433
Receivables (net of allowances for uncollectibles)							
Taxes	3,677,051	468,940	4,691,006	0	0	1,354,225	10,191,222
Accounts	62,967	0	41,912	0	3,372	50,159	158,410
Special assessments	0	0	0	0	0	324,076	324,076
Accrued interest receivable	54,465	0	0	0	0	0	54,465
Revolving Loans	0	0	0	0	0	185,516	185,516
Land Revitalization Loans	46,869	0	0	0	0	0	46,869
Due from other governments	637,670	8,877	263,144	0	2,886,504	311,553	4,107,748
Prepaid items	206,943	858	16,150	22,317	13,508	36,949	296,725
Materials and supplies inventory	0	0	0	0	1,760,033	2,974	1,763,007
<i>Total assets</i>	<u>\$12,698,901</u>	<u>\$4,338,152</u>	<u>\$9,558,746</u>	<u>\$937,307</u>	<u>\$6,192,238</u>	<u>\$11,778,316</u>	<u>\$45,503,660</u>
Liabilities, Deferred Inflows of Resources and Fund Balances:							
Liabilities:							
Accounts payable	\$454,217	\$48	\$469,845	\$94,143	\$208,613	\$565,752	\$1,792,618
Contracts payable	0	0	0	0	0	67,100	67,100
Due to other governments	145,278	1,858	25,886	43,069	25,569	29,597	271,257
Accrued wages and benefits	277,430	4,142	55,982	98,845	59,918	71,649	567,966
Retainage payable	0	0	0	0	0	32,433	32,433
Matured compensated absences	16,276	0	0	0	2,857	0	19,133
<i>Total liabilities</i>	<u>893,201</u>	<u>6,048</u>	<u>551,713</u>	<u>236,057</u>	<u>296,957</u>	<u>766,531</u>	<u>2,750,507</u>
Deferred Inflows of Resources:							
Property taxes not levied to finance current year operations	1,874,499	446,119	4,462,792	0	0	1,293,748	\$8,077,158
Unavailable revenue - interest	34,266	0	0	0	0	0	34,266
Unavailable revenue - delinquent taxes	95,850	22,821	228,214	0	0	60,477	407,362
Unavailable revenue - intergovernmental	284,590	8,877	233,426	0	1,864,927	30,808	2,422,628
Unavailable revenue - special assessments	0	0	0	0	0	324,076	324,076
<i>Total deferred inflows of resources</i>	<u>2,289,205</u>	<u>477,817</u>	<u>4,924,432</u>	<u>0</u>	<u>1,864,927</u>	<u>1,709,109</u>	<u>11,265,490</u>
Fund Balances:							
Nonspendable	360,268	858	16,150	22,317	1,773,541	39,923	2,213,057
Restricted	0	3,853,429	4,066,451	678,933	2,256,813	9,306,241	20,161,867
Assigned	6,341,214	0	0	0	0	0	6,341,214
Unassigned	2,815,013	0	0	0	0	(43,488)	2,771,525
<i>Total fund balances</i>	<u>9,516,495</u>	<u>3,854,287</u>	<u>4,082,601</u>	<u>701,250</u>	<u>4,030,354</u>	<u>9,302,676</u>	<u>31,487,663</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$12,698,901</u>	<u>\$4,338,152</u>	<u>\$9,558,746</u>	<u>\$937,307</u>	<u>\$6,192,238</u>	<u>\$11,778,316</u>	<u>\$45,503,660</u>

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

Huron County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2019

Total Governmental Fund Balances		\$31,487,663
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.		43,825,479
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes and special assessments	731,438	
Intergovernmental	2,422,628	
Interest	34,266	
Total		3,188,332
The net pension 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	17,815	
Deferred outflows of resources related to pensions	9,597,680	
Deferred outflows of resources related to OPEB	1,333,434	
Deferred inflows of resources related to pensions	(777,686)	
Deferred inflows of resources related to OPEB	(216,476)	
Net pension liability	(31,032,753)	
Net OPEB liability	(14,459,103)	
Total		(35,537,089)
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.		2,056,201
Long-term liabilities, including bonds, loans, capital lease obligations, accrued interest and the long-term portion of compensated absences are not due and payable in the current period and are not reported in the funds.		
Accrued Interest Payable	(23,271)	
Compensated Absences	(1,389,004)	
Capital Leases Payable	(392,713)	
General Obligation Improvement Bonds Payables	(1,655,000)	
Energy Conservation Bonds Payable	(999,000)	
Human Services Building Bonds Payable	(320,000)	
Vehicle Loan	(20,165)	
County Building Bonds Payable	(160,000)	
General Obligation Bonds	(360,000)	
OPWC Loans Payable	(116,715)	
Building Improvement Bonds Payable	(1,010,000)	
Various Purpose Improvement Bonds Payable	(145,000)	
Total		(6,590,868)
Net Position of Governmental Activities		\$38,429,718

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, 2019

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	\$12,645,248	\$521,833	\$4,389,080	\$0	\$0	\$491,309	\$18,047,470
Charges for services	1,746,084	0	286,290	400,594	23,486	1,824,695	4,281,149
Licenses and permits	3,508	0	0	0	0	0	3,508
Special assessments	0	0	0	0	0	105,236	105,236
Fines and forfeitures	210,753	0	0	0	67,046	189,676	467,475
Intergovernmental revenue	2,463,240	1,359,663	2,166,483	4,382,320	6,502,305	6,195,743	23,069,754
Investment earnings	815,589	0	0	0	4,418	1,870	821,877
Miscellaneous revenue	434,748	35,365	129,183	3,830	243,344	697,281	1,543,751
<i>Total revenues</i>	<u>18,319,170</u>	<u>1,916,861</u>	<u>6,971,036</u>	<u>4,786,744</u>	<u>6,840,599</u>	<u>9,505,810</u>	<u>48,340,220</u>
Expenditures:							
Current:							
General government-							
Legislative and executive	5,673,157	0	0	0	0	880,975	6,554,132
Judicial	2,209,334	0	0	0	0	75,896	2,285,230
Public safety	6,234,745	0	0	0	0	1,301,337	7,536,082
Public works	31,405	0	0	0	4,787,102	893,635	5,712,142
Health	126,794	1,490,149	5,003,072	0	0	1,460,708	8,080,723
Human services	562,481	0	0	4,836,551	0	3,443,516	8,842,548
Conservation and recreation	241,157	0	0	0	0	0	241,157
Capital outlay	431,504	0	30,000	0	1,389,324	953,404	2,804,232
Debt service:							
Principal retirement	137,903	0	19,613	0	5,069	808,513	971,098
Interest and fiscal charges	14,048	0	1,120	0	0	220,701	235,869
<i>Total expenditures</i>	<u>15,662,528</u>	<u>1,490,149</u>	<u>5,053,805</u>	<u>4,836,551</u>	<u>6,181,495</u>	<u>10,038,685</u>	<u>43,263,213</u>
<i>Excess of revenues over (under) expenditures</i>	<u>2,656,642</u>	<u>426,712</u>	<u>1,917,231</u>	<u>(49,807)</u>	<u>659,104</u>	<u>(532,875)</u>	<u>5,077,007</u>
Other financing sources (uses):							
Issuance of OPWC Loans	0	0	0	0	70,584	0	70,584
Inception of Capital Lease	0	0	0	0	0	136,229	136,229
Transfers in	0	0	0	160,779	0	1,597,153	1,757,932
Transfers out	(1,672,706)	0	0	(85,226)	0	0	(1,757,932)
<i>Total other financing sources (uses)</i>	<u>(1,672,706)</u>	<u>0</u>	<u>0</u>	<u>75,553</u>	<u>70,584</u>	<u>1,733,382</u>	<u>206,813</u>
Net change in fund balance	983,936	426,712	1,917,231	25,746	729,688	1,200,507	5,283,820
Fund balance, January 1	8,532,559	3,427,575	2,165,370	675,504	3,300,666	8,102,169	26,203,843
Fund balance, December 31	<u>\$9,516,495</u>	<u>\$3,854,287</u>	<u>\$4,082,601</u>	<u>\$701,250</u>	<u>\$4,030,354</u>	<u>\$9,302,676</u>	<u>\$31,487,663</u>

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

Huron County, Ohio
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2019

Net Change in Fund Balances - Total Governmental Funds \$5,283,820

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	3,596,855	
Current Year Depreciation	(3,382,829)	
Total		214,026

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

Loss on Disposal of Capital Assets	(46,017)	
Total		(46,017)

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

Taxes	26,262	
Intergovernmental	345,154	
Interest	(2,565)	
Special Assessments	176,099	
Total		544,950

The issuance of loans and inception of capital leases in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities.

(206,813)

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

2,379,531

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.

(7,929,122)

Repayments of bond principal and capital leases are expenditures in the governmental funds, but the repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.

971,098

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.

(25,996)

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	(32,345)	
Increase in Accrued Interest	(4,852)	

Total		(37,197)
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Net Change in Net Position of Governmental Activities		\$1,148,280
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The notes to the basic financial statements are an integral part of this statement.

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$11,143,300	\$11,143,300	\$12,539,174	\$1,395,874
Charges for services	1,026,000	1,026,000	1,158,664	132,664
Licenses and permits	3,000	3,000	3,508	508
Fines and forfeitures	171,000	171,000	212,824	41,824
Intergovernmental revenue	1,436,045	1,436,045	1,766,340	330,295
Investment earnings	85,000	100,000	868,167	768,167
Miscellaneous revenue	411,200	685,328	1,057,802	372,474
Total revenues	14,275,545	14,564,673	17,606,479	3,041,806
Expenditures:				
Current:				
General government-				
Legislative and executive	6,209,142	6,587,940	5,710,363	877,577
Judicial	2,299,349	2,661,921	2,384,611	277,310
Public safety	6,611,839	6,806,995	6,548,503	258,492
Public works	850	1,327	554	773
Health	127,052	127,052	127,052	0
Human services	587,080	605,885	591,028	14,857
Miscellaneous	427,400	428,557	423,657	4,900
Capital outlay	400,000	629,806	532,847	96,959
Total expenditures	16,662,712	17,849,483	16,318,615	1,530,868
Excess/(deficiency) of revenues over (under) expenditures	(2,387,167)	(3,284,810)	1,287,864	4,572,674
Other financing sources (uses):				
Transfers in	0	100,000	100,000	0
Transfers out	(1,685,779)	(1,792,381)	(1,547,706)	244,675
Total other financing sources (uses)	(1,685,779)	(1,692,381)	(1,447,706)	244,675
Net change in fund balance	(4,072,946)	(4,977,191)	(159,842)	4,817,349
Fund balance, January 1	4,684,379	4,684,379	4,684,379	0
Prior year encumbrances appropriated	362,717	362,717	362,717	0
Fund balance, December 31	\$974,150	\$69,905	\$4,887,254	\$4,817,349

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)
Mental Health Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$525,000	\$525,000	\$521,833	(\$3,167)
Intergovernmental revenue	1,233,260	1,233,260	1,359,663	126,403
Miscellaneous revenue	30,000	30,000	35,365	5,365
Total revenues	<u>1,788,260</u>	<u>1,788,260</u>	<u>1,916,861</u>	<u>128,601</u>
Expenditures:				
Current:				
Personal services	164,040	206,020	137,606	68,414
Materials and supplies	5,000	5,000	2,789	2,211
Charges and services	1,744,000	1,749,000	1,448,631	300,369
Total expenditures	<u>1,913,040</u>	<u>1,960,020</u>	<u>1,589,026</u>	<u>370,994</u>
Net change in fund balance	(124,780)	(171,760)	327,835	499,595
Fund balance, January 1	3,531,643	3,531,643	3,531,643	0
Fund balance, December 31	<u>\$3,406,863</u>	<u>\$3,359,883</u>	<u>\$3,859,478</u>	<u>\$499,595</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Board of Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$3,278,639	\$4,228,639	\$4,389,080	\$160,441
Intergovernmental revenue	1,326,313	1,326,313	1,878,311	551,998
Miscellaneous revenue	325,000	325,000	388,598	63,598
Total revenues	<u>4,929,952</u>	<u>5,879,952</u>	<u>6,655,989</u>	<u>776,037</u>
Expenditures:				
Current:				
Personal services	3,232,000	3,217,431	2,726,090	491,341
Materials and supplies	75,000	75,000	70,401	4,599
Charges and services	2,305,000	2,389,137	2,112,318	276,819
Capital purchases	30,000	30,000	30,000	0
Total expenditures	<u>5,642,000</u>	<u>5,711,568</u>	<u>4,938,809</u>	<u>772,759</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(712,048)</u>	<u>168,384</u>	<u>1,717,180</u>	<u>1,548,796</u>
Other financing uses:				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>	<u>30,000</u>
Total other financing uses	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>	<u>30,000</u>
Deficiency of revenues under other financing sources under				
Net change in fund balance	(742,048)	138,384	1,717,180	1,578,796
Fund balance, January 1	1,995,692	1,995,692	1,995,692	0
Prior year encumbrances appropriated	260,671	260,671	260,671	0
Fund balance, December 31	<u>\$1,514,315</u>	<u>\$2,394,747</u>	<u>\$3,973,543</u>	<u>\$1,578,796</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$4,100,000	\$3,682,441	\$3,681,224	(\$1,217)
Charges for services	400,000	1,100,503	1,101,690	1,187
Interest revenue	100	0	0	0
Miscellaneous revenue	20,000	3,800	3,830	30
Total revenues	<u>4,520,100</u>	<u>4,786,744</u>	<u>4,786,744</u>	<u>0</u>
Expenditures:				
Current:				
Personal services	4,580,000	4,538,342	3,875,192	663,150
Materials and supplies	20,000	15,000	4,460	10,540
Charges and services	1,605,504	1,123,551	1,028,528	95,023
Capital purchases	60,000	25,000	433	24,567
Total expenditures	<u>6,265,504</u>	<u>5,701,893</u>	<u>4,908,613</u>	<u>793,280</u>
Excess (deficiency) of revenues under expenditures	<u>(1,745,404)</u>	<u>(915,149)</u>	<u>(121,869)</u>	<u>793,280</u>
Other financing sources (uses):				
Transfers in	160,779	160,779	160,779	0
Transfers out	(105,375)	(105,375)	(85,226)	20,149
Total other financing sources (uses)	<u>55,404</u>	<u>55,404</u>	<u>75,553</u>	<u>20,149</u>
Net change in fund balance	(1,690,000)	(859,745)	(46,316)	813,429
Fund balance, January 1	823,905	823,905	823,905	0
Prior year encumbrances appropriated	92,500	92,500	92,500	0
Fund balance, December 31	<u>(\$773,595)</u>	<u>\$56,660</u>	<u>\$870,089</u>	<u>\$813,429</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$70,000	\$50,000	\$23,486	(\$26,514)
Fines and forfeitures	40,000	40,000	69,219	29,219
Intergovernmental revenue	4,535,000	4,525,000	5,106,153	581,153
Investment earnings	1,400	1,600	4,418	2,818
Miscellaneous revenue	163,000	292,000	245,592	(46,408)
Total revenues	<u>4,809,400</u>	<u>4,908,600</u>	<u>5,448,868</u>	<u>540,268</u>
Expenditures:				
Current:				
Personal services	2,419,420	2,304,420	2,106,960	197,460
Materials and supplies	907,000	909,428	901,438	7,990
Charges and services	1,893,500	2,394,586	2,304,691	89,895
Capital purchases	220,000	301,864	300,579	1,285
Total expenditures	<u>5,439,920</u>	<u>5,910,298</u>	<u>5,613,668</u>	<u>296,630</u>
Net change in fund balance	(630,520)	(1,001,698)	(164,800)	836,898
Fund balance, January 1	1,076,228	1,076,228	1,076,228	0
Prior year encumbrances appropriated	232,614	232,614	232,614	0
Fund balance, December 31	<u>\$678,322</u>	<u>\$307,144</u>	<u>\$1,144,042</u>	<u>\$836,898</u>

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

Huron County, Ohio
Statement of Net Position
Proprietary Funds
December 31, 2019

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Landfill</u>	<u>Internal Service Fund</u>
Assets:		
Current assets:		
Equity in pooled cash and investments	\$912,797	\$2,056,201
Receivables (net of allowances for uncollectibles)	272,026	0
Materials and supplies inventory	7,898	0
Prepaid Items	3,597	0
<i>Total current assets</i>	<u>1,196,318</u>	<u>2,056,201</u>
Noncurrent assets:		
Land	307,678	0
Land improvements	2,867,842	0
Buildings, structures and improvements	1,811,811	0
Furniture, fixtures and equipment	1,067,538	0
Less: accumulated depreciation	<u>(4,169,520)</u>	<u>0</u>
<i>Total noncurrent assets</i>	<u>1,885,349</u>	<u>0</u>
<i>Total assets</i>	<u>3,081,667</u>	<u>2,056,201</u>
Deferred Outflows of Resources:		
Pension	198,909	0
OPEB	30,763	0
<i>Total deferred outflows of resources</i>	<u>229,672</u>	<u>0</u>
Liabilities:		
Current liabilities:		
Accounts payable	170,527	0
Accrued wages and benefits	14,098	0
Due to other governments	6,132	0
Accrued interest payable	851	0
Current portion of compensated absences	4,156	0
Current portion of unfunded closure/post-closure	227,130	0
Current portion of obligations under capital leases	39,507	0
Current portion of bonds payable	<u>15,000</u>	<u>0</u>
<i>Total current liabilities</i>	<u>477,401</u>	<u>0</u>
Compensated absences - noncurrent	94,383	0
Obligations under capital leases-noncurrent	40,568	0
Unfunded closure/post-closure-noncurrent	2,453,088	0
Bonds payable - noncurrent	210,000	0
Net Pension Liability	631,441	0
Net OPEB Liability	<u>343,181</u>	<u>0</u>
<i>Total non-current liabilities</i>	<u>3,772,661</u>	<u>0</u>
<i>Total liabilities</i>	<u>4,250,062</u>	<u>0</u>
Deferred Inflows of Resources:		
Pension	51,741	0
OPEB	28,554	0
<i>Total deferred inflows of resources</i>	<u>80,295</u>	<u>0</u>
Net Position:		
Net investment in capital assets	1,580,274	0
Unrestricted (deficit)	<u>(2,599,292)</u>	<u>2,056,201</u>
<i>Total net position (deficit)</i>	<u>(\$1,019,018)</u>	<u>\$2,056,201</u>

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

Huron County, Ohio
Statement of Revenues, Expenses and
Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2019

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Operating revenues:		
Charges for services	\$2,693,441	\$2,444
Miscellaneous	12,985	0
Total operating revenues	2,706,426	2,444
Operating expenses:		
Personal services	663,143	0
Contract services	1,932,374	0
Claims	0	28,440
Materials and supplies	5,052	0
Depreciation	146,201	0
Total operating expenses	2,746,770	28,440
Operating Loss	(40,344)	(25,996)
Nonoperating revenues (expenses):		
Interest income	1	0
Interest and fiscal charges	(13,912)	0
Total nonoperating revenues (expenses)	(13,911)	0
Changes in net position	(54,255)	(25,996)
Net position (deficit), January 1	(964,763)	2,082,197
Net position (deficit), December 31	(\$1,019,018)	\$2,056,201

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, 2019

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Cash flows from operating activities:		
Cash received from customers	\$2,732,376	\$0
Cash received from interfund services provided and used	0	2,444
Cash received from other operating revenues	12,985	0
Cash paid for claims	0	(28,440)
Cash paid to suppliers	(2,174,699)	0
Cash paid to employees and for fringe benefits	(515,500)	0
Net cash provided by (used for) operating activities	<u>55,162</u>	<u>(25,996)</u>
Cash flows from capital and related financing activities:		
Principal payments - capital lease	(38,472)	0
Interest paid	(13,959)	0
Purchases of assets	(51,111)	0
Principal payments - bonds payable	(15,000)	0
Net cash provided by (used for) capital and related financing activities	<u>(118,542)</u>	<u>0</u>
Cash flows from investing activities:		
Interest received	1	0
Net cash provided by investing activities	<u>1</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	(63,379)	(25,996)
Cash and cash equivalents, January 1	976,176	2,082,197
Cash and cash equivalents, December 31	<u>\$912,797</u>	<u>\$2,056,201</u>
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	(\$40,344)	(\$25,996)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	146,201	0
Pension/OPEB Expense Not Affecting Cash	147,228	0
(Increase) decrease in operating assets:		
Receivables	38,935	0
Inventory	6,108	0
Increase (decrease) in operating liabilities:		
Accounts payable	(40,742)	0
Accrued wages and benefits	(5,285)	0
Compensated absences	6,372	0
Due to other governments	(672)	0
Unfunded closure/post-closure care costs	(202,639)	0
Total adjustments	<u>95,506</u>	<u>0</u>
Net cash provided by (used for) operating activities	<u>\$55,162</u>	<u>(\$25,996)</u>

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

Huron County, Ohio
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2019

	Agency Funds
Assets:	
Current assets:	
Equity in pooled cash and investments	\$3,779,215
Segregated cash accounts	593,159
Taxes receivable	55,174,584
Accounts receivable	151,442
Due from other governments	3,022,073
<i>Total assets</i>	\$62,720,473
 Liabilities:	
Unapportioned monies	\$2,531,072
Due to other governments	58,196,657
Deposits held due to others	1,835,923
Payroll withholdings	156,821
<i>Total liabilities</i>	\$62,720,473

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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, 2019. 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 2019. 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 agency funds to demonstrate the County's custodial capacity.

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 Special Revenue 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 Special Revenue 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 Special Revenue 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 Special Revenue Fund: This fund accounts for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge improvement programs.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 Enterprise Fund: This 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 agency 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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County only reports agency funds, which are used to account for and maintain assets held by the County or as an agent for individuals, private organizations, and other governmental units and other funds. These assets include: property and other taxes, as well as other intergovernmental resources that have been collected and which will be distributed to other taxing districts located in Huron County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

Deferred Outflows and Deferred Inflows of Resources: Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenditures/expenses) until then. The County recorded a deferred outflow of resources as of December 31, 2019 for pensions and other postemployment benefits. The deferred outflows of resources related to the pension and other postemployment benefits are explained in Notes G and H. The County also reports a deferred inflow of resources which represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenues) until that time. For the County these amounts consist of interest earnings and special assessments which are not collected in the available period, intergovernmental receivables which are not collected in the available period, pensions, and other postemployment benefits. Property taxes for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance fiscal year 2020 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 due to delinquent property taxes, intergovernmental grants, interest earnings, and special assessments not received during the available period. These were reported as revenues on the statement of activities and not recorded as deferred inflows on the statement of net position. Deferred inflows of resources related to pensions and other postemployment benefits are only reported on the Statement of Net Position. (See Notes G and H)

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 agency 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.

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, and commercial paper.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 2019, 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 \$25 million or more. STAR Ohio reserves the right to limit the transaction to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 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.

Investment income earned during 2019 as reported in the fund financial statements totaled \$821,877 in the governmental funds. The General Fund received \$815,589, the Motor Vehicle and Gas Tax Fund received \$4,418, while Nonmajor Governmental Funds received \$1,870.

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 assets and liabilities 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. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets 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 20-40 years
- 3 Land improvements 40 years
- 4 Infrastructure 7-80 years

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

Deposits:

At year-end, the County had \$101,638 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, 2019, the County's bank balance of \$10,833,364 was either covered by FDIC or collateralized in accordance with state law.

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Investments: As of December 31, 2019, the County had the following investments and maturities:

	Carrying/Fair Value	Less than 1 Year	1 - 2 years	Over 2 years
STAR Ohio - Net Asset Value	\$11,955,552	\$11,955,552	\$0	\$0
Commercial Paper	1,849,629	1,849,629	0	0
Federal Farm Credit Bank	3,059,148	249,798	0	2,809,350
Federal Home Loan Bank	702,264	0	200,016	502,248
Federal National Mortgage Association	330,376	0	0	330,376
Federal Home Loan Bank Mortgage Corp	1,572,315	1,572,315	0	0
Marketable CD	5,564,737	1,675,713	747,193	3,141,831
First American Government Obligation	288,123	288,123	0	0
Total Investments	\$25,322,144	\$17,591,130	\$947,209	\$6,783,805

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, 2019. 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 Federal National Mortgage Association Securities are rated Aaa by Moody's. The commercial paper and marketable C.D.'s were unrated. The County has no investment policy dealing with investment credit risk beyond the requirements in state statutes. Ohio law requires that the money market fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 47.21% in STAR Ohio, 7.30% in Commercial Paper, 1.31% in Federal National Mortgage Corporation securities, 12.08% in Federal Farm Credit Bank securities, 6.21% in Federal Home Loan Bank Mortgage Corporation securities, 2.77% in Federal Home Loan Bank securities, 21.98% in Marketable Certificates of Deposit, and 1.14% in First American Government Obligation.

NOTE D – INTERFUND TRANSACTIONS

Transfers to/from other funds during 2019 are as follows:

	Transfers In	Transfers Out
Major Funds:		
General Fund	\$ -	\$ 1,672,706
Job and Family Services Fund	160,779	85,226
Total Major Funds	160,779	1,757,932
Non-Major Funds:		
Children Services	475,000	-
Victims Assistance (VOCA)	28,277	-
Juvenile Dependency Court	1,300	-
Permanent Improvement	100,000	-
Jail Permanent Improvement	150,000	-
Debt Service		
Human Services Bond Fund	340,610	-
County Bond Retirement Fund	501,966	-
Total Non-Major Funds	1,597,153	-
TOTAL	\$ 1,757,932	\$ 1,757,932

Transfers are used to 1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them; and 2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in others. The transfer of \$85,226 from the Job and Family Services Fund to the Human Services Bond Fund was to provide monies for debt service payments. This transfer was originally budgeted as a functional expenditure and was reclassified for reporting purposes as a transfer. All transfers were made in accordance with the Ohio Revised Code.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE E – CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2019, is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$1,667,359	\$0	\$0	\$1,667,359
<i>Total capital assets, not being depreciated</i>	1,667,359	0	0	1,667,359
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	37,278,025	632,225	0	37,910,250
Furniture, fixtures and equipment	11,543,745	625,176	(395,765)	11,773,156
Infrastructure	48,251,912	2,339,454	0	50,591,366
<i>Total capital assets being depreciated</i>	97,073,682	3,596,855	(395,765)	100,274,772
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(25,620,464)	(844,694)	0	(26,465,158)
Furniture, fixtures and equipment	(7,690,545)	(625,267)	349,748	(7,966,064)
Infrastructure	(21,772,562)	(1,912,868)	0	(23,685,430)
<i>Total accumulated depreciation</i>	(55,083,571)	(3,382,829)	349,748	(58,116,652)
<i>Total capital assets being depreciated, net</i>	41,990,111	214,026	(46,017)	42,158,120
<i>Governmental activities capital assets, net</i>	\$43,657,470	\$214,026	(\$46,017)	\$43,825,479

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE E – CAPITAL ASSETS (Continued)

Business-Type Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets, not being depreciated:</i>				
Land	\$307,678	\$0	\$0	\$307,678
Total capital assets, not being depreciated	307,678	0	0	307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,811,811	0	0	1,811,811
Land improvements	2,867,842	0	0	2,867,842
Furniture, fixtures and equipment	1,016,427	51,111	0	1,067,538
Total capital assets being depreciated	5,696,080	51,111	0	5,747,191
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(1,233,364)	(49,758)	0	(1,283,122)
Land improvements	(2,055,306)	(49,507)	0	(2,104,813)
Furniture, fixtures and equipment	(734,649)	(46,936)	0	(781,585)
Total accumulated depreciation	(4,023,319)	(146,201)	0	(4,169,520)
Total capital assets being depreciated, net	1,672,761	(95,090)	0	1,577,671
<i>Business-type activities capital assets, net</i>	<u>\$1,980,439</u>	<u>(\$95,090)</u>	<u>\$0</u>	<u>\$1,885,349</u>

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

Governmental activities:	
General government – legislative and executive	\$483,350
General government – judicial	28,219
Public safety	465,419
Public works	2,058,964
Health	137,600
Human services	209,277
<i>Total depreciation expense – governmental activities</i>	<u>\$3,382,829</u>
Business-type activities:	
Landfill	<u>\$146,201</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

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

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

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

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

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 Funds.

The \$1,655,000 in 1994 General Obligation bonds represents the unrefunded portion of such bonds from the 2002 refunding and are being repaid from the Debt Service 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 \$23.7 million.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

At December 31, 2019, the total outstanding on these revenue bonds aggregated \$3,201,000.

Closure and Post-closure Care Costs: State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$2,680,218 reported as landfill closure and post-closure care liability represents the total amount of estimated closure and post-closure costs. This amount is based on what it would cost to perform all closure and post-closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

Loans: During 2015, the Board of Developmental Disabilities entered into an installment loan for the purpose of purchasing a bus. The loan is being repaid from the Board of Developmental Disabilities Fund. During 2017, the County issued a \$20,000 OPWC loan for the purpose of an old state route safety upgrade. During 2018, The County issued \$33,187 in OPWC loans for road safety upgrades. During 2019, The County issued \$70,584 in OPWC loans for road safety upgrades and resurfacing.

Long-term debt and other obligations of the County at December 31, 2019 were as follows:

	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019	Amounts Due In One Year
Governmental Activities:					
General Obligation Bonds					
2007 Energy Conservation Bonds					
4.42%, due serially through 2026	\$1,119,000	\$0	\$120,000	\$999,000	\$125,000
General Obligation Bonds 2006 County					
Building 4.7%, due serially through 2026	179,000	0	19,000	160,000	20,000
General Obligation Bonds 2002 Various					
Purpose Improvement and Refund 2%-4.6%, due serially through 2021	215,000	0	70,000	145,000	70,000
General Obligation Bonds 1994 Human					
Services Building 2%-4%, due serially through 2020	620,000	0	300,000	320,000	320,000
General Obligation Bonds 2010 County					
Courthouse Improvement 2.75%-3.63%, due serially through 2030	380,000	0	20,000	360,000	25,000
General Obligation Improvement Bonds 2018					
3.01%, due semi-annually through 2028	1,810,000	0	155,000	1,655,000	160,000
General Obligation Building Improvement					
Bonds 2014					
2.95%, due serially through 2034	1,090,000	0	80,000	1,010,000	80,000
Subtotal Governmental Fund Obligations	5,413,000	0	764,000	4,649,000	800,000
Vehicle Loan 2015, 2.807%, due annually through 2020	39,778	0	19,613	20,165	20,165
OPWC Loans 2017-2019, 0% due annually through 2038	51,200	70,584	5,069	116,715	7,165
Capital Lease	438,900	136,229	182,416	392,713	187,735
Pension Liability	17,594,513	13,438,240	0	31,032,753	0
OPEB Liability	11,864,594	2,594,509	0	14,459,103	0
Compensated Absences	1,356,659	1,535,358	1,503,013	1,389,004	56,672
Total Governmental Activities	\$36,758,644	\$17,774,920	\$2,474,111	\$52,059,453	\$1,071,737

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019	Amounts Due In One Year
Business-Type Activities:					
Landfill closure and post-closure care costs	\$2,882,857	\$0	\$202,639	\$2,680,218	\$227,130
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	240,000	0	15,000	225,000	15,000
Pension Liability	420,841	210,600	0	631,441	0
OPEB Liability	291,265	51,916	0	343,181	0
Capital Lease	118,547	0	38,472	80,075	39,507
Compensated Absences	92,167	49,197	42,825	98,539	4,156
Total Business-type Activities	\$4,045,677	\$311,713	\$298,936	\$4,058,454	\$285,793

A summary of the County's future long-term debt funding requirements as of December 31, 2019 follows:

Year	Governmental Activities General Obligation Bonds		Governmental Activities Loan		Governmental Activities OPWC Loan		Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest	
2020	\$800,000	\$285,137	\$20,165	\$568	\$7,165	\$15,000	\$10,215	
2021	497,000	144,005	0	0	7,165	15,000	9,660	
2022	428,000	124,584	0	0	7,165	20,000	8,970	
2023	450,000	108,333	0	0	7,165	20,000	8,050	
2024	461,000	91,156	0	0	7,165	20,000	7,130	
2025-2029	1,678,000	220,331	0	0	35,825	110,000	21,620	
2030-2034	335,000	28,046	0	0	35,825	25,000	1,150	
2035-2038	0	0	0	0	9,240	0	0	
Total	\$4,649,000	\$1,001,592	\$20,165	\$568	\$116,715	\$225,000	\$66,795	

Compensated Absences: As more fully described in Note B, the County uses the vesting method for recording sick leave obligations. Unpaid vested hours at December 31, 2019 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation	47,645
Sick	41,417

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

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

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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE G- DEFINED BENEFIT PENSION PLANS

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than licensed teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2019 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2019 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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

The County's contractually required contribution was \$2,418,442 for 2019. Of this amount, \$264,521 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 27 years of service, or 30 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

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

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

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

Funding Policy – Employer and member contribution rates are established by the Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14% and the statutory member rate is 14% of covered payroll. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2019 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS Ohio was \$18,908 for fiscal year 2019.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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, 2018 and June 30, 2019, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018 and July 1, 2019, respectively. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportionate Share of the Net Pension Liability - Current Year	0.1147450%	0.00107561%	
Proportionate Share of the Net Pension Liability - Prior Year	<u>0.1129930%</u>	<u>0.00131411%</u>	
Change in Proportionate Share	<u>0.0017520%</u>	<u>-0.00023850%</u>	
Proportion of the Net Pension Liability	\$31,426,329	\$237,865	\$31,664,194
Pension Expense (Income)	\$6,807,986	\$11,903	\$6,819,889

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Differences between projected and actual economic experience	\$ 1,449	\$ 1,937	\$ 3,386
Changes in assumptions	2,735,739	27,942	2,763,681
Differences between projected and actual investment earnings	4,265,432	-	4,265,432
Changes in proportion	305,340	30,228	335,568
County contributions subsequent to the measurement date	<u>2,418,442</u>	<u>10,080</u>	<u>2,428,522</u>
Total	<u>\$ 9,726,402</u>	<u>\$ 70,187</u>	<u>\$ 9,796,589</u>

Deferred Inflows of Resources			
Differences between projected and actual economic experience	\$ 412,646	\$ 1,030	\$ 413,676
Differences between projected and actual investment earnings	-	11,625	11,625
Changes in proportion	<u>320,650</u>	<u>83,476</u>	<u>404,126</u>
Total	<u>\$ 733,296</u>	<u>\$ 96,131</u>	<u>\$ 829,427</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

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

\$2,428,522 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2020	\$2,736,215	\$2,095	\$2,738,310
2021	1,459,006	(9,767)	1,449,239
2022	395,705	(20,671)	375,034
2023	1,983,738	(7,681)	1,976,057
Total	\$6,574,664	(\$36,024)	\$6,538,640

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future. Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018, are presented below for the OPERS Traditional Plan.

Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation at 3.25
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (continued)

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94% for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Discount Rate The discount rate used to measure the total pension liability was 7.2% for the Traditional Pension Plan and the Combined Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.2 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	<u>1% Decrease (6.20%)</u>	<u>Current Discount Rate (7.20%)</u>	<u>1% Increase (8.20%)</u>
County's proportionate share of the net pension liability	\$46,425,827	\$31,426,329	\$18,961,611

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions - STRS

The total pension liability in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Projected salary increases	12.50% at age 20 to 2.50% at age 65
Payroll Increases	3.0%
Investment Rate of Return	7.45 percent, net of investment expenses
Discount Rate of Return	7.45%
Cost-of-Living Adjustments (COLA)	0%

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

Actuarial assumptions used in the July 1, 2019 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

* Target weights will be phased in over a 24-month period concluding on July 1, 2019.

** 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE G- DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – STRS (continued)

Discount Rate The discount rate used to measure the total pension liability was 7.45% as of June 30, 2019. 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, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2019.

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, 2019, calculated using the current period discount rate assumption of 7.45%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$347,613	\$237,865	\$144,957

NOTE H – DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

The net OPEB liability reported on the statement of net position represents a liability to 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 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 calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

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

GASB 75 assumes the liability is solely the obligation 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. Resulting adjustments to the net OPEB liability 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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (continued)

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2019. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2019 is 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2019.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

State Teachers Retirement System (STRS Ohio)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2019, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS’s total OPEB asset was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. In accordance with GASB Statement No. 75 (GASB 75), Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the Member-Directed Plan health care is a defined benefit health care plan, although the pension plan is defined contribution. Interest of 4% is credited to member accounts as long as the Health Care portfolio earns a positive return. The County’s proportion of the net OPEB liability was based on the County’s share of contributions to the retirement plan relative to the contributions of all participating entities.

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportionate Share of the Net OPEB Liability - Current Year	0.1135350%	0.00107561%	
Proportionate Share of the Net OPEB Liability - Prior Year	<u>0.1119400%</u>	<u>0.00131411%</u>	
Change in Proportionate Share Proportion of the Net OPEB	<u>0.0015950%</u>	<u>-0.0002385%</u>	
Liability (Asset)	\$14,802,284	(\$17,815)	\$14,784,469
OPEB Expense (Income)	\$1,251,002	(\$8,852)	\$1,242,150

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

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

At December 31, 2019, 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	\$ 5,012	\$ 1,989	\$ 7,001
Changes in assumptions	477,243	-	477,243
Differences between projected and actual investment earnings	678,597	-	678,597
Changes in proportion	201,356	-	201,356
Total	\$ 1,362,208	\$ 1,989	\$ 1,364,197
Deferred Inflows of Resources			
Differences between projected and actual economic experience	\$ 40,162	\$ -	\$ 40,162
Changes in assumptions	-	18,626	18,626
Differences between projected and actual investment earnings	-	1,119	1,119
Changes in proportion	177,210	7,913	185,123
Total	\$ 217,372	\$ 27,658	\$ 245,030

There were no amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date since no OPEB contributions were made subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2020	\$503,472	(\$5,499)	\$497,973
2021	185,993	(5,500)	180,493
2022	113,517	(5,052)	108,465
2023	341,854	(4,895)	336,959
2024	-	(4,799)	(4,799)
Thereafter	-	76	76
Total	\$1,144,836	(\$25,669)	\$1,119,167

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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (continued)

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018.

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

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.96 percent
Prior Measurement date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.71 percent
Health Care Cost Trend Rate	10.0 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, 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 loss of 5.60% for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (continued)

The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

Discount Rate A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.71%. 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 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate and Changes in the Health Care Cost Trend Rates The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	<u>1% Decrease (2.96%)</u>	<u>Current Discount Rate (3.96%)</u>	<u>1% Increase (4.96%)</u>
County's proportionate share of the net OPEB liability	\$18,937,638	\$14,802,284	\$11,513,584

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (continued)

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 2018 is 7.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25% in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB liability	\$14,228,206	\$14,802,284	\$15,463,467

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below:

Projected Salary increases	12.50% at age 20 to 2.50% at age 65	
Payroll increases	3.00%	
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.45%	
Health Care Cost Trends	Initial	Ultimate
Medical		
Pre-Medicare	6.00%	4.00%
Medicare	5.00%	4.00%
Prescription Drug		
Pre-Medicare	8.00%	4.00%
Medicare	-5.23%	4.00%

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

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

Experience Studies — Actuarial assumptions used in the June 30, 2019 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – STRS (continued)

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

* Target weights will be phased in over a 24-month period concluding on July 1, 2019.

** 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30-year period, STRS Ohio’s investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total OPEB liability was 7.45% as of June 30, 2019. 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 7.45% was used to measure the total OPEB (asset) liability as of June 30, 2019.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB (asset) liability as of June 30, 2019, calculated using the current period discount rate assumption of 7.45%, as well as what the net OPEB (asset) liability would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption. Also shown is the net OPEB (asset) liability as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease in Discount Rate (6.45%)	Current Discount Rate (7.45%)	1% Increase in Discount Rate (8.45%)
County's proportionate share of the net OPEB (asset) liability	(\$15,201)	(\$17,815)	(\$19,904)

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE H – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – STRS (continued)

	1% Decrease in Trend Rates	Current Trend Rate	1% Increase in Trend Rates
County's proportionate share of the net OPEB (asset) liability	(\$20,201)	(\$17,815)	(\$14,892)

Changes in Assumptions and Benefit Terms since the Prior Measurement Date There were no changes in assumptions since the prior measurement date of June 30, 2018,

There was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944% to 1.984% per year of service. The non-Medicare frozen subsidy base premium was increased 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.

NOTE I - PROPERTY TAXES

Property tax revenues include amounts levied against real, public utility and tangible personal (business) property located in the County. The assessed value, by property classification, upon which taxes collected in 2019 were based, is as follows:

Real property	\$1,117,288,340
Public utility	54,822,650
Total assessed property value	\$1,172,110,990

In 2019 real property taxes were levied on January 1, 2019 on the assessed values as of January 1, 2018 the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2018. Tangible personal property tax was phased out by the State of Ohio effective January 1, 2009. All that remains to be collected by the county are any delinquencies.

Real property taxes are payable annually or semi-annually. In 2019 if paid annually, payment was due by February 14, 2019. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 14, 2019 with the remainder due July 11, 2019.

The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Accrued property taxes receivable represents current and delinquent taxes outstanding for real, tangible personal and public utility taxes which were measurable as of December 31, 2019. 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 2019 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE I - PROPERTY 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		Final Collection Year
		Agriculture/ Residential (b)	Other	
General Fund	None			
Mental Health	.50	.447227	.490150	2025
MRDD Operating	.20	.031115	.101256	(c)
MRDD Operating	1.30	.996148	1.274390	(c)
MRDD Operating	1.50	1.150414	1.470450	(c)
MRDD Operating	1.00	.840256	.980300	2021
MRDD Operating	1.00	.976533	.991066	2023
Senior Citizens	.50	.420061	.490150	2019
Senior Citizens	.05	.044722	.049015	2024
Health Operating	.50	.489382	.494298	2027
Health Operating	.25	.158196	.235547	2020

- (a) Dollars per \$1,000 of assessed valuation.
- (b) Ohio law provides for a reduction of certain voted levies to offset inflation in the value of real property. The voted levies, except for bond retirement, are subject to the credit.
- (c) Continuous levy without expiration.

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

A reconciliation for all major governmental funds at December 31, 2019 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenditures and other uses follows:

	General Fund	Mental Health Fund	Board of Developmental Disabilities Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund
GAAP Basis	\$983,936	\$426,712	\$1,917,231	\$25,746	\$729,688
Net adjustment for revenue accruals	(30,765)	0	(315,047)	0	(1,462,315)
Net adjustment for expenditure accruals	(197,323)	(98,877)	337,996	(27,162)	962,748
Net adjustments for encumbrances	(851,944)	0	(223,000)	(44,900)	(394,921)
Non-Budgeted Funds	(63,746)	0	0	0	0
Budget Basis	(\$159,842)	\$327,835	\$1,717,180	(\$46,316)	(\$164,800)

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE K - COMMITMENTS AND CONTINGENCIES

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

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

NOTE L - RISK MANAGEMENT

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2019 was \$201,876.

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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE L - RISK MANAGEMENT (Continued)

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, 2019, the WIA and the Child Advocacy Funds had deficit fund balances of \$42,811 and \$677, respectively, 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.

The Landfill Fund had a deficit net position of \$1,019,018. This fund complies with Ohio state law, which does not permit cash basis deficits. The General Fund provides transfers when cash is required, not when accruals occur. The deficit net position resulted from adjustments for accrued liabilities. This deficit should be eliminated by future revenues not recognized under generally accepted accounting principles at December 31, 2019.

NOTE N – NEW ACCOUNTING PRINCIPLES

For fiscal year 2019, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, and Statement No. 88 *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Replacements*.

GASB Statement No. 83 establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for certain asset retirement obligations (AROs). The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the County.

GASB Statement No. 88 establishes criteria to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The implementation of GASB Statement No. 88 did not have an effect on the financial statements of the County.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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	Other Governmental Funds	Total Governmental Funds
Nonspendable							
Unclaimed Monies	\$153,325	\$0	\$0	\$0	\$0	\$0	\$153,325
Materials & Supplies Inventories	0	0	0	0	1,760,033	2,974	1,763,007
Prepays	206,943	858	16,150	22,317	13,508	36,949	296,725
Total of Nonspendable	360,268	858	16,150	22,317	1,773,541	39,923	2,213,057
Restricted For:							
Board of Developmental Disabilities	0	0	4,066,451	0	0	0	4,066,451
Child Support	0	0	0	0	0	822,729	822,729
Real estate assessment	0	0	0	0	0	754,583	754,583
EMA	0	0	0	0	0	225,213	225,213
Muney Road	0	0	0	0	0	721,356	721,356
911 equipment	0	0	0	0	0	144,889	144,889
DD residential	0	0	0	0	0	153,652	153,652
Job and family services	0	0	0	678,933	0	0	678,933
Motor vehicle and gas tax	0	0	0	0	2,256,813	0	2,256,813
Mental Health	0	3,853,429	0	0	0	0	3,853,429
Children's services	0	0	0	0	0	1,272,625	1,272,625
Felony delinquent care and custody	0	0	0	0	0	83,936	83,936
Huron County revolving loan	0	0	0	0	0	261,715	261,715
Law Library	0	0	0	0	0	693,164	693,164
Special Projects CP	0	0	0	0	0	312,567	312,567
DRETAC	0	0	0	0	0	236,676	236,676
EPA hazmat	0	0	0	0	0	117,788	117,788
Help me grow	0	0	0	0	0	270,557	270,557
Ditch maintenance	0	0	0	0	0	180,775	180,775
Victims assistance	0	0	0	0	0	95,867	95,867
Help America Vote	0	0	0	0	0	203,049	203,049
Clerk of Courts computer	0	0	0	0	0	286,456	286,456
Early Intervention	0	0	0	0	0	339,633	339,633
Other purposes	0	0	0	0	0	1,231,759	1,231,759
Debt service	0	0	0	0	0	22,489	22,489
Capital projects	0	0	0	0	0	874,763	874,763
Total Restricted	0	3,853,429	4,066,451	678,933	2,256,813	9,306,241	20,161,867
Assigned							
Purchase Orders	451,890	0	0	0	0	0	451,890
Other Purposes	1,002,062	0	0	0	0	0	1,002,062
2019 Appropriations	4,887,262	0	0	0	0	0	4,887,262
Total Assigned	6,341,214	0	0	0	0	0	6,341,214
Unassigned	2,815,013	0	0	0	0	(43,488)	2,771,525
Total Fund Balances	\$9,516,495	\$3,854,287	\$4,082,601	\$701,250	\$4,030,354	\$9,302,676	\$31,487,663

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE P – SIGNIFICANT ENCUMBRANCES BY FUND

At year end, the significant encumbrances are as follows:

General Fund	\$851,944
Board of Developmental Disabilities Fund	223,000
Motor Vehicle and Gas Tax Fund	394,921
County Capital Projects	132,865
Landfill	105,507

NOTE Q – OPERATING LEASE

During a prior fiscal year, the County entered into an operating lease (managed services agreement) with Dominion Voting to provide the Huron County Board of Elections with voting machines and related software for a six year time period. The terms of the agreement provide that ownership of the equipment and software remains with Dominion Voting and under the terms of the agreement, it does not qualify as a capital lease. The future minimum lease payments as of December 31, 2019 are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Minimum</u> <u>Lease Payments</u>
2020	<u>\$100,000</u>
Total minimum lease payments	<u>\$100,000</u>

NOTE R – CAPITAL LEASES

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

The capital assets acquired by the leases have been capitalized in the statement of net position in the amount of \$957,477, which is equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded on the statement of net position. Principal payments in fiscal year 2019 totaled \$182,416 in the governmental funds and \$38,472 in business-type funds.

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2019:

<u>Year Ending December 31,</u>	<u>Capitalized Lease Obligation</u>		<u>Total</u>
	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	
2020	\$ 199,189	\$ 41,661	\$ 240,850
2021	147,959	41,661	189,620
2022	64,882	-	64,882
Total Minimum Lease Payments	412,030	83,322	495,352
Less: Amount Representing Interest	(19,317)	(3,247)	(22,564)
Present Value of Minimum Lease Payments	<u>\$ 392,713</u>	<u>\$ 80,075</u>	<u>\$ 472,788</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE S – 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 not repaid as of fiscal year ended 2019 and is recorded as a receivable by the County in the accompanying financial statements. 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 T – SUBSEQUENT EVENT

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined.

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

	2019	2018	2017	2016	2015	2014 (1)
Total plan pension liability	\$ 108,264,577,647	\$ 102,273,912,351	\$ 99,817,932,954	\$ 91,534,580,978	\$ 89,017,348,266	\$ 86,407,229,435
Plan net position	80,876,605,054	86,585,851,024	77,109,633,485	74,213,320,352	76,956,230,642	74,618,532,269
Net pension liability	27,387,972,593	15,688,061,327	22,708,299,469	17,321,260,626	12,061,117,624	11,788,697,166
County's proportion of the net pension liability	0.114745%	0.112993%	0.116478%	0.119010%	0.122142%	0.122142%
County's proportionate share of the net pension liability	\$ 31,426,329	\$ 17,726,411	\$ 26,450,172	\$ 20,614,033	\$ 14,731,690	\$ 14,398,951
County's covered payroll	\$ 16,468,107	\$ 15,880,354	\$ 15,531,117	\$ 15,507,275	\$ 14,994,308	\$ 14,734,392
County's proportionate share of the net pension liability as a percentage of its covered payroll	190.83%	111.62%	170.30%	132.93%	98.25%	97.72%
Plan fiduciary net position as a percentage of the total pension liability	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

(1) Information prior to 2014 is not available. Amounts presented as of the County's measurement date which is the prior fiscal year.

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 Six Years

	2019	2018	2017	2016	2015	2014 (1)
Total plan pension liability	\$ 97,840,944,397	\$ 96,904,056,552	\$ 96,126,440,462	\$ 100,756,422,489	\$ 99,014,653,744	\$ 96,167,057,000
Plan net position	75,726,545,352	74,916,301,830	72,371,226,119	67,283,408,184	71,377,578,736	71,843,596,000
Net pension liability	22,114,399,045	21,987,754,722	23,755,214,343	33,473,014,305	27,637,075,008	24,323,461,000
County's proportion of the net pension liability	0.00107561%	0.00131411%	0.00158055%	0.00131413%	0.00146701%	0.00126573%
County's proportionate share of the net pension liability	\$ 237,865	\$ 288,943	\$ 375,463	\$ 439,879	\$ 405,439	\$ 307,869
County's covered payroll	\$ 127,214	\$ 120,964	\$ 121,864	\$ 153,057	\$ 139,269	\$ 183,115
County's proportionate share of the net pension liability as a percentage of its covered payroll	186.98%	238.87%	308.10%	287.40%	291.12%	168.13%
Plan fiduciary net position as a percentage of the total pension liability	77.40%	77.31%	75.29%	66.78%	72.09%	74.71%

(1) Information prior to 2014 is not available. Amounts presented as of the County's measurement date which is the prior fiscal year.

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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	\$ 2,418,442	\$ 2,305,535	\$ 2,064,446	\$ 1,863,734	\$ 1,860,873	\$ 1,799,317	\$ 1,915,471	\$ 1,321,926	\$ 1,160,485	\$ 1,143,430
Contributions in relation to the contractually required contribution	(2,418,442)	(2,305,535)	(2,064,446)	(1,863,734)	(1,860,873)	(1,799,317)	(1,915,471)	(1,321,926)	(1,160,485)	(1,143,430)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 17,274,586	\$ 16,468,107	\$ 15,880,354	\$ 15,531,117	\$ 15,507,275	\$ 14,994,308	\$ 14,734,392	\$ 13,219,260	\$ 11,604,850	\$ 13,067,771
Contributions as a percentage of covered payroll	14.00%	14.00%	13.00%	12.00%	12.00%	12.00%	13.00%	10.00%	10.00%	8.75%

Notes to Required Supplementary Information - Pension

Changes to Benefit Terms: There were no changes in benefit terms affecting the OPERS plan for the plan year ended December 31, 2018.

Changes of Assumptions (OPERS): During the plan year ended December 31, 2018, there were changes to assumptions for OPERS. The investment rate of return decreased from 7.20% to 7.50%.

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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	\$ 18,908	\$ 17,810	\$ 16,935	\$ 17,061	\$ 21,428	\$ 18,105	\$ 23,805	\$ 18,572	\$ 19,867	\$ 25,564
Contributions in relation to the contractually required contribution	(18,908)	(17,810)	(16,935)	(17,061)	(21,428)	(18,105)	(23,805)	(18,572)	(19,867)	(25,564)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County covered payroll	\$ 135,057	\$ 127,214	\$ 120,964	\$ 121,864	\$ 153,057	\$ 139,269	\$ 183,115	\$ 142,862	\$ 152,823	\$ 196,646
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total plan OPEB liability	\$ 24,290,625,123	\$ 23,678,097,060	\$ 21,980,827,536
Plan net position	<u>11,252,985,702</u>	<u>12,818,833,665</u>	<u>11,880,487,863</u>
Net OPEB liability	13,037,639,421	10,859,263,395	10,100,339,673
County's proportion of the net OPEB liability	0.11353500%	0.11194000%	0.11452000%
County's proportionate share of the net OPEB liability	\$ 14,802,284	\$ 12,155,859	\$ 11,566,909
County's covered payroll	\$ 16,468,107	\$ 15,880,354	\$ 15,531,117
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	89.88%	76.55%	74.48%
Plan fiduciary net position as a percentage of the total OPEB liability	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.

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total plan OPEB liability (asset)	\$ 2,215,918,035	\$ 2,114,451,106	\$ 7,377,410,000
Plan net position	3,872,157,689	3,721,348,874	3,475,779,000
Net OPEB liability (asset)	(1,656,239,654)	(1,606,897,768)	3,901,631,000
County's proportion of the net OPEB liability (asset)	0.00107561%	0.00131411%	0.00158055%
County's proportionate share of the net OPEB liability (asset)	\$ (17,815)	\$ (21,116)	\$ 61,667
County's covered payroll	\$ 127,214	\$ 120,964	\$ 121,864
County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	-14.00%	-17.46%	50.60%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	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.

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ -	\$ -	\$ 154,443	\$ 310,622
Contributions in relation to the contractually required contribution	-	-	(154,443)	(310,622)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
County covered payroll	\$17,274,586	\$16,468,107	\$15,880,354	\$15,531,117
Contributions as a percentage of covered payroll	0.00%	0.00%	1.00%	2.00%

(1) Information prior to 2016 is not available.

Notes to Required Supplementary Information - OPEB

Changes to Benefit Terms: There were no changes in benefit terms affecting the OPERS plan for the plan year ended December 31, 2018.

Changes of Assumptions (OPERS): There were no changes in assumptions affecting the OPERS plan for the plan year ended December 31, 2018.

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County covered payroll	\$ 135,057	\$ 127,214	\$ 120,964	\$ 121,864
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

(1) Information prior to 2016 is not available.

**Huron County, Ohio
General Fund
December 31, 2019**

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

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2019

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services	\$419,128	\$427,627	\$387,985	\$39,642
Materials and supplies	3,000	3,050	1,238	1,812
Charges and services	50,872	51,924	26,167	25,757
Capital purchases	5,000	5,027	1,610	3,417
Microfilm-				
Personal services	51,955	57,738	55,403	2,335
Materials and supplies	2,000	2,000	326	1,674
Charges and services	21,500	21,717	13,636	8,081
Data Processing				
Personal services	58,249	60,052	58,887	1,165
Materials and supplies	3,000	3,000	1,986	1,014
Charges and services	92,400	92,400	83,749	8,651
Capital purchases	5,000	5,000	903	4,097
Auditor-				
Personal services	231,810	239,180	234,917	4,263
Charges and services	5,000	5,000	5,000	0
Treasurer-				
Personal services	148,664	151,069	148,245	2,824
Materials and supplies	6,500	6,500	6,179	321
Charges and services	21,782	26,782	24,758	2,024
Prosecutor-				
Personal services	647,834	663,231	654,987	8,244
Materials and supplies	11,408	11,308	11,308	0
Charges and services	75,758	75,758	75,748	10
Capital purchases	15,000	15,000	15,000	0
Board of revision-				
Charges and services	1,200	1,200	990	210
Human Resources				
Personal services	134,138	140,880	133,503	7,377
Materials and supplies	750	950	867	83
Charges and services	10,720	10,270	9,024	1,246
Capital purchases	0	250	200	50

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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, 2019

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services	\$260,769	\$275,292	\$268,691	\$6,601
Materials and supplies	11,500	20,163	17,452	2,711
Charges and services	202,424	363,307	363,307	0
Building maintenance-				
Personal services	461,800	462,949	384,757	78,192
Materials and supplies	66,500	78,103	72,972	5,131
Charges and services	467,000	513,304	388,656	124,648
Capital purchases	60,000	64,847	22,896	41,951
Recorder-				
Personal services	127,499	132,940	132,243	697
Materials and supplies	2,000	2,000	1,883	117
Charges and services	300	300	0	300
Mechanic-				
Personal services	56,050	56,050	55,507	543
Materials and supplies	12,000	12,921	11,933	988
Insurance & taxes				
Charges and services	1,915,500	1,918,000	1,728,035	189,965
Contingencies				
Contingencies	356,032	421,150	150,000	271,150
Bureau of inspection				
Charges and services	100,000	100,000	71,716	28,284
Real estate assessment				
Personal services	87,100	89,701	87,699	2,002
Total legislative and executive	6,209,142	6,587,940	5,710,363	877,577
Judicial				
Common pleas court-				
Personal services	400,290	423,678	403,299	20,379
Materials and supplies	2,900	2,845	2,845	0
Charges and services	51,941	61,044	48,445	12,599
Capital purchases	7,900	9,151	9,151	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, 2019

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services	\$1,021	\$1,055	\$1,020	\$35
Charges and services	206	206	166	40
Court of appeals				
Charges and services	300	300	0	300
Juvenile court-				
Personal services	307,793	329,027	298,591	30,436
Materials and supplies	25,000	25,000	16,207	8,793
Charges and services	36,655	37,655	25,955	11,700
Capital purchases	20,000	27,000	23,909	3,091
Probate court-				
Personal services	136,830	148,758	144,077	4,681
Materials and supplies	5,000	5,000	4,514	486
Charges and services	26,878	56,878	46,415	10,463
Capital purchases	7,500	7,500	6,227	1,273
Clerk of courts-				
Personal services	380,382	389,538	387,779	1,759
Materials and supplies	43,000	43,000	37,890	5,110
Charges and services	10,350	10,729	3,141	7,588
Public defender				
Personal services	270,666	297,028	293,756	3,272
Materials and supplies	1,500	1,900	1,900	0
Charges and services	42,037	47,624	47,624	0
Capital purchases	1,200	1,700	1,700	0
Municipal court-				
Charges and services	230,000	297,746	287,348	10,398
Miscellaneous				
Charges and services	290,000	437,559	292,652	144,907
Total judicial	2,299,349	2,661,921	2,384,611	277,310
Public safety				
Coroner-				
Personal services	57,359	57,509	57,254	255
Materials and supplies	300	400	388	12
Charges and services	64,151	74,879	74,879	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, 2019

	Original	Final	Actual	Variance With Final Budget
Sheriff-				
Personal services	\$1,922,988	\$1,926,988	\$1,914,307	\$12,681
Materials and supplies	85,000	95,673	95,673	0
Charges and services	120,739	119,028	119,028	0
Capital purchases	42,000	54,962	54,962	0
Disaster services-				
Personal services	138,910	144,919	143,956	963
Materials and supplies	12,000	12,000	10,329	1,671
Charges and services	4,000	4,000	3,984	16
Capital purchases	9,000	7,450	7,289	161
Adult probation-				
Materials and supplies	2,000	2,000	2,000	0
Capital purchases	3,800	3,740	3,740	0
Charges and services	3,600	3,660	3,660	0
Juvenile probation				
Personal services	358,502	378,077	351,196	26,881
Charges and services	12,000	12,000	2,984	9,016
Juvenile detention				
Charges and services	155,000	148,000	87,749	60,251
Jail Operations-				
Personal services	2,652,251	2,643,255	2,632,631	10,624
Materials and supplies	511,000	590,528	590,528	0
Charges and services	262,239	269,648	258,687	10,961
Capital purchases	70,000	133,279	133,279	0
Out of County Jail				
Charges and services	125,000	125,000	0	125,000
Total public safety	6,611,839	6,806,995	6,548,503	258,492
Public works				
Sanitation/Ditches				
Charges and services	850	1,327	554	773
Total public works	850	1,327	554	773

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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, 2019

	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	115,052	115,052	115,052	0
Total health	127,052	127,052	127,052	0
Human Services				
Verterans service				
Personal services	364,560	353,645	346,857	6,788
Materials and supplies	10,000	10,000	10,000	0
Charges and services	196,020	222,240	222,240	0
Capital purchases	3,000	6,500	6,500	0
Soldiers relief				
Charges and services	13,500	13,500	5,431	8,069
Total human services	587,080	605,885	591,028	14,857
Miscellaneous				
Development Council				
Charges and services	47,000	47,000	47,000	0
Agriculture				
Charges and services	370,400	370,400	370,400	0
Airport				
Charges and services	10,000	11,157	6,257	4,900
Total miscellaneous	427,400	428,557	423,657	4,900
Capital Outlay				
Charges and services	400,000	629,806	532,847	96,959
Total expenditures	16,662,712	17,849,483	16,318,615	1,530,868
Other financing uses:				
Transfers - out	1,685,779	1,792,381	1,547,706	244,675
Total expenditures and other financing uses	<u>\$18,348,491</u>	<u>\$19,641,864</u>	<u>17,866,321</u>	<u>\$1,775,543</u>

Huron County, Ohio
Nonmajor Governmental Funds
December 31, 2019

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.

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

WIA – 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.

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 pages 84 through 87. Summarized information on the financial activity and balances of the following Special Revenue funds include:

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

Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2019

- * Indigent Guardianship
- * Dog and Kennel
- * Sheriff Policing
- * DRETAC - Prosecutor
- * DRETAC - Treasurer
- * Prepayment of Interest
- * Sheriff IV-D Child Support Grant
- * Community Corrections Grant
- * Ohio Drug Prevention
- * Probation Services
- * Juvenile Law Enforcement
- * Adult Probation Services
- * Mediation - Juvenile
- * Annexation Petition
- * Special Projects Common Pleas Court
- * Juvenile Court Computerization
- * Clerk of Courts Computerization
- * Concealed Weapons
- * Juvenile Indigent Drivers Alcohol Treatment
- * Youth Program
- * Common Pleas Court Computerization
- * TB Levy
- * Opportunities for Ohioans with Disabilities
- * T-Cap Grant
- * National Webcheck
- * Continuing Professional Training
- * DD Accrual
- * Indigent Interlock
- * Marriage License
- * Juvenile Probation Supervision
- * Juvenile Court Technology Grant
- * Juvenile Dependency Court
- * Child Advocacy Center
- * State Funded Probation Services
- * DD Medicaid Reserve
- * Ditch Maintenance
- * Huron County Block Grant
- * Ohio EPA-Community Development Grant
- * Scrap Tire Recycling
- * EPA Recycling
- * SVAA
- * Prosecutor Diversion
- * Victims Assistance
- * 911 Emergency Equipment
- * Election Security
- * Local Emergency Planning
- * Program Income
- * EMA Hazmat
- * NSP Grant
- * Early Intervention Collaborative
- * DD Trust
- * Harter Trust
- * Commissary Rotary Trust
- * Canine Trust

Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2019

When compared to governmental fund totals, other special revenue funds comprise less than 10% in each of the following categories: assets, liabilities, deferred inflows of resources, revenues and expenditures.

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 pages 84 through 87.

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 pages 84 through 87. 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, 2019

	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services	Felony Delinquent Care and Custody
Assets:							
Equity in pooled cash and investments	\$881,697	\$768,959	\$1,506,492	\$250	\$26,838	\$0	\$93,461
Restricted Cash and cash equivalents	0	0	0	0	0	0	0
Receivables (net of allowances for uncollectibles)							
Taxes	0	0	0	0	0	674,260	0
Accounts	23,578	0	0	0	0	0	0
Special assessments receivable	0	0	0	0	0	0	0
Revolving loans	0	0	0	0	0	0	0
Due from other governments	0	0	109,274	0	0	30,808	0
Prepaid Items	3,653	2,156	0	0	0	0	1,403
Materials and supplies inventory	0	0	0	0	0	0	0
Total assets	\$908,928	\$771,115	\$1,615,766	\$250	\$26,838	\$705,068	\$94,864
Liabilities:							
Accounts payable	\$57,888	\$158	\$343,141	\$0	\$69,649	\$0	\$1,174
Contracts payable	0	0	0	0	0	0	0
Accrued wages and benefits	17,087	10,276	0	0	0	0	5,833
Due to other governments	7,571	3,942	0	0	0	0	2,518
Retainage payable	0	0	0	0	0	0	0
Total liabilities	82,546	14,376	343,141	0	69,649	0	9,525
Deferred Inflows of Resources							
Property taxes not levied to finance current year operations	0	0	0	0	0	646,874	0
Unavailable revenue - delinquent taxes	0	0	0	0	0	27,386	0
Unavailable revenue - intergovernmental	0	0	0	0	0	30,808	0
Unavailable revenue - special assessments	0	0	0	0	0	0	0
Total deferred inflows of resources	0	0	0	0	0	705,068	0
Fund Balances:							
Nonspendable	3,653	2,156	0	0	0	0	1,403
Restricted	822,729	754,583	1,272,625	250	0	0	83,936
Unassigned	0	0	0	0	(42,811)	0	0
Total fund balances	826,382	756,739	1,272,625	250	(42,811)	0	85,339
Total liabilities, deferred inflows of resources and fund balances	\$908,928	\$771,115	\$1,615,766	\$250	\$26,838	\$705,068	\$94,864

Huron County Revolving Loan	Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$76,199 0	\$208,971 0	\$707,258 0	\$153,652 0	\$187,074 0	\$3,908,716 0	\$8,519,567 0	\$22,489 0	\$938,375 32,433	\$9,480,431 32,433
0	0	0	0	0	679,965	1,354,225	0	0	1,354,225
0	0	0	0	0	26,581	50,159	0	0	50,159
0	0	0	0	0	324,076	324,076	0	0	324,076
185,516	0	0	0	0	0	185,516	0	0	185,516
0	20,304	14,098	0	100,759	31,310	306,553	0	5,000	311,553
0	435	0	0	1,898	27,404	36,949	0	0	36,949
0	0	0	0	0	2,974	2,974	0	0	2,974
<u>\$261,715</u>	<u>\$229,710</u>	<u>\$721,356</u>	<u>\$153,652</u>	<u>\$289,731</u>	<u>\$5,001,026</u>	<u>\$10,780,019</u>	<u>\$22,489</u>	<u>\$975,808</u>	<u>\$11,778,316</u>
\$0 0 0 0 0	\$1,203 0 2,005 854 0	\$0 0 0 0 0	\$0 0 0 0 0	\$5,680 0 7,927 3,669 0	\$85,347 0 28,521 11,043 0	\$564,240 0 71,649 29,597 0	\$0 0 0 0 0	\$1,512 67,100 0 0 32,433	\$565,752 67,100 71,649 29,597 32,433
0	4,062	0	0	17,276	124,911	665,486	0	101,045	766,531
0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	646,874 33,091 0 324,076	\$1,293,748 60,477 30,808 324,076	0 0 0 0	0 0 0 0	\$1,293,748 60,477 30,808 324,076
0	0	0	0	0	1,004,041	1,709,109	0	0	1,709,109
0	435	0	0	1,898	30,378	39,923	0	0	39,923
261,715 0	225,213 0	721,356 0	153,652 0	270,557 0	3,842,373 (677)	8,408,989 (43,488)	22,489 0	874,763 0	9,306,241 (43,488)
261,715	225,648	721,356	153,652	272,455	3,872,074	8,405,424	22,489	874,763	9,302,676
<u>\$261,715</u>	<u>\$229,710</u>	<u>\$721,356</u>	<u>\$153,652</u>	<u>\$289,731</u>	<u>\$5,001,026</u>	<u>\$10,780,019</u>	<u>\$22,489</u>	<u>\$975,808</u>	<u>\$11,778,316</u>

Huron County, Ohio
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services	Felony Delinquent Care and Custody
Revenues:							
Taxes	\$0	\$0	\$0	\$0	\$0	\$491,309	\$0
Charges for services	256,732	700,977	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0
Intergovernmental revenue	887,697	0	1,516,674	605,215	742,909	62,225	277,710
Investment earnings	0	0	0	0	0	0	0
Miscellaneous revenue	129,026	29,066	0	0	426	0	0
Total revenues	1,273,455	730,043	1,516,674	605,215	743,335	553,534	277,710
Expenditures:							
Current:							
General government-							
Legislative and executive	0	438,413	0	0	0	0	0
Judicial	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	288,964
Public works	0	0	0	734,729	0	0	0
Health	0	0	0	0	0	553,534	0
Human services	998,757	0	1,615,040	0	780,014	0	0
Capital outlay	0	64,377	0	0	0	0	0
Debt Service:							
Principal retirement	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0
Total expenditures	998,757	502,790	1,615,040	734,729	780,014	553,534	288,964
Excess (deficiency) of revenues over (under) expenditures	274,698	227,253	(98,366)	(129,514)	(36,679)	0	(11,254)
Other financing sources:							
Transfers in	0	0	475,000	0	0	0	0
Inception of capital lease	0	0	0	0	0	0	0
Total other financing sources	0	0	475,000	0	0	0	0
Net change in fund balance	274,698	227,253	376,634	(129,514)	(36,679)	0	(11,254)
Fund balance, January 1	551,684	529,486	895,991	129,764	(6,132)	0	96,593
Fund balance, December 31	<u>\$826,382</u>	<u>\$756,739</u>	<u>\$1,272,625</u>	<u>\$250</u>	<u>(\$42,811)</u>	<u>\$0</u>	<u>\$85,339</u>

Huron County Revolving Loan	Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$491,309	\$0	\$0	\$491,309
0	0	0	0	0	866,986	1,824,695	0	0	1,824,695
0	0	0	0	0	105,236	105,236	0	0	105,236
0	0	0	0	0	189,676	189,676	0	0	189,676
0	134,020	173,717	31,499	385,899	1,318,178	6,135,743	0	60,000	6,195,743
188	0	0	0	0	505	693	0	1,177	1,870
0	32,624	0	0	5,385	361,354	557,881	139,400	0	697,281
188	166,644	173,717	31,499	391,284	2,841,935	9,305,233	139,400	61,177	9,505,810
0	0	0	0	0	442,562	880,975	0	0	880,975
0	0	0	0	0	75,896	75,896	0	0	75,896
0	119,401	0	0	0	892,972	1,301,337	0	0	1,301,337
0	0	0	0	0	158,906	893,635	0	0	893,635
0	0	0	2,401	378,373	526,400	1,460,708	0	0	1,460,708
0	0	0	0	0	49,705	3,443,516	0	0	3,443,516
0	0	0	0	0	167,657	232,034	0	721,370	953,404
0	0	0	0	0	44,513	44,513	764,000	0	808,513
0	0	0	0	0	2,724	2,724	217,977	0	220,701
0	119,401	0	2,401	378,373	2,361,335	8,335,338	981,977	721,370	10,038,685
188	47,243	173,717	29,098	12,911	480,600	969,895	(842,577)	(660,193)	(532,875)
0	0	0	0	0	29,577	504,577	842,576	250,000	1,597,153
0	0	0	0	0	136,229	136,229	0	0	136,229
0	0	0	0	0	165,806	640,806	842,576	250,000	1,733,382
188	47,243	173,717	29,098	12,911	646,406	1,610,701	(1)	(410,193)	1,200,507
261,527	178,405	547,639	124,554	259,544	3,225,668	6,794,723	22,490	1,284,956	8,102,169
\$261,715	\$225,648	\$721,356	\$153,652	\$272,455	\$3,872,074	\$8,405,424	\$22,489	\$874,763	\$9,302,676

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Child Support Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$260,000	\$260,000	\$255,020	(\$4,980)
Intergovernmental revenue	750,000	750,000	887,697	137,697
Miscellaneous revenue	125,000	125,000	128,807	3,807
Total revenues	1,135,000	1,135,000	1,271,524	136,524
Expenditures:				
Current:				
Personal services	1,019,500	1,041,500	683,767	357,733
Materials and supplies	1,000	5,000	0	5,000
Charges and services	613,000	706,207	363,128	343,079
Capital purchases	1,500	2,500	0	2,500
Total expenditures	1,635,000	1,755,207	1,046,895	708,312
Net change in fund balance	(500,000)	(620,207)	224,629	844,836
Fund balance, January 1	607,218	607,218	607,218	0
Prior year encumbrances appropriated	28,500	28,500	28,500	0
Fund balance, December 31	\$135,718	\$15,511	\$860,347	\$844,836

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$646,500	\$600,000	\$701,064	\$101,064
Miscellaneous revenue	3,500	3,500	29,066	25,566
Total revenues	<u>650,000</u>	<u>603,500</u>	<u>730,130</u>	<u>126,630</u>
Expenditures:				
Current:				
Personal services	586,000	586,000	326,537	259,463
Materials and supplies	35,000	35,000	4,980	30,020
Charges and services	469,000	409,000	145,982	263,018
Capital purchases	30,000	90,000	64,377	25,623
Total expenditures	<u>1,120,000</u>	<u>1,120,000</u>	<u>541,876</u>	<u>578,124</u>
Net change in fund balance	(470,000)	(516,500)	188,254	704,754
Fund balance, January 1	580,703	580,703	580,703	0
Fund balance, December 31	<u>\$110,703</u>	<u>\$64,203</u>	<u>\$768,957</u>	<u>\$704,754</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Children's Services Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$895,150	\$852,150	\$1,423,929	\$571,779
Total revenues	895,150	852,150	1,423,929	571,779
Expenditures:				
Current:				
Charges and services	2,070,150	2,371,766	1,532,554	839,212
Total expenditures	2,070,150	2,371,766	1,532,554	839,212
Excess (deficiency) of revenues over (under) expenditures	(1,175,000)	(1,519,616)	(108,625)	1,410,991
Other financing sources:				
Transfers in	475,000	475,000	475,000	0
Total other financing sources	475,000	475,000	475,000	0
Net change in fund balance	(700,000)	(1,044,616)	366,375	1,410,991
Fund balance, January 1	869,119	869,119	869,119	0
Prior year encumbrances appropriated	206,000	206,000	206,000	0
Fund balance, December 31	\$375,119	\$30,503	\$1,441,494	1,410,991

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Comprehensive Housing Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$755,302	\$605,215	\$605,215	\$0
Total revenues	755,302	605,215	605,215	0
Expenditures:				
Current:				
Charges and services	755,551	748,837	748,587	250
Total expenditures	755,551	748,837	748,587	250
Net change in fund balance	(249)	(143,622)	(143,372)	250
Fund balance, January 1	143,622	143,622	143,622	0
Fund balance, December 31	\$143,373	\$0	\$250	\$250

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
WIA (Workforce In Action) Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$725,000	\$725,000	\$742,909	\$17,909
Miscellaneous revenue	5,000	5,000	426	(4,574)
Total revenues	730,000	730,000	743,335	13,335
Expenditures:				
Current:				
Charges and services	755,100	736,660	736,290	370
Total expenditures	755,100	736,660	736,290	370
Net change in fund balance	(25,100)	(6,660)	7,045	13,705
Fund balance, January 1	18,327	18,327	18,327	0
Fund balance, December 31	(\$6,773)	\$11,667	\$25,372	\$13,705

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Senior Services Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$496,000	\$491,534	\$491,309	(\$225)
Intergovernmental revenue	62,000	62,000	62,225	225
Total revenues	558,000	553,534	553,534	0
Expenditures:				
Current:				
Charges and services	558,000	553,534	553,534	0
Total expenditures	558,000	553,534	553,534	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 Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$300,000	\$277,710	\$277,710	\$0
Total revenues	300,000	277,710	277,710	0
Current:				
Personal services	293,300	293,300	230,040	63,260
Charges and services	111,700	90,520	60,321	30,199
Total expenditures	405,000	383,820	290,361	93,459
Net change in fund balance	(105,000)	(106,110)	(12,651)	93,459
Fund balance, January 1	106,112	106,112	106,112	0
Fund balance, December 31	\$1,112	\$2	\$93,461	\$93,459

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Huron County Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$100	\$100	\$188	\$88
Total revenues	100	100	188	88
Expenditures:				
Current:				
Charges and services	76,111	76,111	0	76,111
Total expenditures	76,111	76,111	0	76,111
Net change in fund balance	(76,011)	(76,011)	188	76,199
Fund balance, January 1	76,011	76,011	76,011	0
Fund balance, December 31	\$0	\$0	\$76,199	\$76,199

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$78,523	\$78,523	\$136,633	\$58,110
Miscellaneous revenue	30,000	30,000	32,624	2,624
Total revenues	108,523	108,523	169,257	60,734
Expenditures:				
Current:				
Personal services	71,158	75,533	74,018	1,515
Charges and services	103,374	100,988	50,084	50,904
Total expenditures	174,532	176,521	124,102	52,419
Net change in fund balance	(66,009)	(67,998)	45,155	113,153
Fund balance, January 1	158,996	158,996	158,996	0
Prior year encumbrances appropriated	2,286	2,286	2,286	0
Fund balance, December 31	\$95,273	\$93,284	\$206,437	\$113,153

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Muny Road Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$155,000	\$155,000	\$172,913	\$17,913
Total revenues	155,000	155,000	172,913	17,913
Expenditures:				
Current:				
Charges and services	669,972	689,347	0	689,347
Total expenditures	669,972	689,347	0	689,347
Net change in fund balance	(514,972)	(534,347)	172,913	707,260
Fund balance, January 1	534,347	534,347	534,347	0
Fund balance, December 31	\$19,375	\$0	\$707,260	\$707,260

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
DD Residential Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$8,000	\$8,000	\$32,379	\$24,379
Total revenues	8,000	8,000	32,379	24,379
Expenditures:				
Current:				
Charges and services	40,000	40,000	7,401	32,599
Total expenditures	40,000	40,000	7,401	32,599
Net change in fund balance	(32,000)	(32,000)	24,978	56,978
Fund balance, January 1	123,672	123,672	123,672	0
Fund balance, December 31	\$91,672	\$91,672	\$148,650	\$56,978

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Help Me Grow Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$400,000	\$400,000	\$447,015	\$47,015
Total revenues	400,000	400,000	447,015	47,015
Expenditures:				
Current:				
Personal services	370,700	370,700	317,714	52,986
Materials and supplies	8,000	8,000	7,821	179
Charges and services	55,000	57,386	57,038	348
Total expenditures	433,700	436,086	382,573	53,513
Net change in fund balance	(33,700)	(36,086)	64,442	100,528
Fund balance, January 1	91,431	91,431	91,431	0
Prior year encumbrances appropriated	27,000	27,000	27,000	0
Fund balance, December 31	\$84,731	\$82,345	\$182,873	\$100,528

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Law Library Resources Board Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$150,000	\$150,000	\$183,702	\$33,702
Total revenues	150,000	150,000	183,702	33,702
Expenditures:				
Current:				
Personal services	35,200	46,800	43,294	3,506
Supplies	98,500	101,149	27,193	73,956
Charges and services	116,300	105,986	30,857	75,129
Total expenditures	250,000	253,935	101,344	152,591
Net change in fund balance	(100,000)	(103,935)	82,358	186,293
Fund balance, January 1	546,248	546,248	546,248	0
Prior year encumbrances appropriated	49,294	49,294	49,294	0
Fund balance, December 31	\$495,542	\$491,607	\$677,900	\$186,293

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Drug Law Enforcement Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$3,000	\$3,700	\$3,827	\$127
Total revenues	3,000	3,700	3,827	127
Expenditures:				
Current:				
Charges and services	4,000	5,000	1,429	3,571
Total expenditures	4,000	5,000	1,429	3,571
Net change in fund balance	(1,000)	(1,300)	2,398	3,698
Fund balance, January 1	1,300	1,300	1,300	0
Fund balance, December 31	\$300	\$0	\$3,698	\$3,698

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
D.U.I. Enforcement and Education Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$1,500	\$700	\$700	\$0
Total revenues	1,500	700	700	0
Expenditures:				
Current:				
Charges and services	3,000	2,423	99	2,324
Total expenditures	3,000	2,423	99	2,324
Net change in fund balance	(1,500)	(1,723)	601	2,324
Fund balance, January 1	1,723	1,723	1,723	0
Fund balance, December 31	\$223	\$0	\$2,324	\$2,324

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Indigent Guardianship Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$8,000	\$6,796	\$8,320	\$1,524
Total revenues	8,000	6,796	8,320	1,524
Expenditures:				
Current:				
Charges and services	11,000	11,000	6,157	4,843
Total expenditures	11,000	11,000	6,157	4,843
Net change in fund balance	(3,000)	(4,204)	2,163	6,367
Fund balance, January 1	4,204	4,204	4,204	0
Fund balance, December 31	\$1,204	\$0	\$6,367	\$6,367

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Dog and Kennel Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$224,000	\$191,618	\$210,033	\$18,415
Fines and forfeitures	1,000	710	710	0
Miscellaneous revenue	3,000	2,903	3,365	462
Total revenues	228,000	195,231	214,108	18,877
Expenditures:				
Current:				
Personal services	212,720	212,720	184,923	27,797
Materials and supplies	10,250	10,250	4,242	6,008
Charges and services	84,750	66,595	23,875	42,720
Capital purchases	5,000	5,000	2,082	2,918
Total expenditures	312,720	294,565	215,122	79,443
Net change in fund balance	(84,720)	(99,334)	(1,014)	98,320
Fund balance, January 1	96,334	96,334	96,334	0
Prior year encumbrances appropriated	3,000	3,000	3,000	0
Fund balance, December 31	\$14,614	\$0	\$98,320	\$98,320

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Sheriff Policing Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$50,000	\$48,740	\$49,935	\$1,195
Total revenues	50,000	\$48,740	49,935	1,195
Expenditures:				
Current:				
Personal services	92,560	96,470	47,620	48,850
Capital purchases	7,440	7,440	7,440	0
Total expenditures	100,000	103,910	55,060	48,850
Net change in fund balance	(50,000)	(55,170)	(5,125)	50,045
Fund balance, January 1	55,170	55,170	55,170	0
Fund balance, December 31	\$5,170	\$0	\$50,045	\$50,045

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
DRETAC - Prosecutor Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$47,620	\$41,450	\$41,900	\$450
Total revenues	47,620	41,450	41,900	450
Expenditures:				
Current:				
Personal services	74,200	74,162	44,785	29,377
Other expenses	1,000	1,000	398	602
Capital purchases	5,000	4,838	0	4,838
Total expenditures	80,200	80,000	45,183	34,817
Net change in fund balance	(32,580)	(38,550)	(3,283)	35,267
Fund balance, January 1	131,796	131,796	131,796	0
Fund balance, December 31	\$99,216	\$93,246	\$128,513	\$35,267

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
DRETAC - Treasurer Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$55,000	\$132,240	\$132,240	\$0
Total revenues	55,000	132,240	132,240	0
Expenditures:				
Current:				
Personal services	70,400	70,600	33,361	37,239
Materials and supplies	12,600	12,309	3,529	8,780
Charges and services	70,000	147,240	88,985	58,255
Capital purchases	12,000	12,000	4,250	7,750
Total expenditures	165,000	242,149	130,125	112,024
Net change in fund balance	(110,000)	(109,909)	2,115	112,024
Fund balance, January 1	109,909	109,909	109,909	0
Fund balance, December 31	(\$91)	\$0	\$112,024	\$112,024

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Prepayment of Interest Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$25	\$25	\$70	\$45
Total revenues	25	25	70	45
Expenditures:				
Current:				
Materials and supplies	225	281	0	281
Total expenditures	225	281	0	281
Net change in fund balance	(200)	(256)	70	326
Fund balance, January 1	256	256	256	0
Fund balance, December 31	\$56	\$0	\$326	\$326

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Sheriff IV-D Child Support Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$51,000	\$42,581	\$42,581	\$0
Total revenues	51,000	42,581	42,581	0
Expenditures:				
Current:				
Personal services	61,328	61,328	46,841	14,487
Supplies	4,670	4,670	2,346	2,324
Capital purchases	7,501	2,556	1,048	1,508
Other expenses	5,501	5,502	2,175	3,327
Total expenditures	79,000	74,056	52,410	21,646
Net change in fund balance	(28,000)	(31,475)	(9,829)	21,646
Fund balance, January 1	31,475	31,475	31,475	0
Fund balance, December 31	\$3,475	\$0	\$21,646	\$21,646

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Community Corrections Grant Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$56,918	\$56,918	\$56,919	\$1
Miscellaneous revenue	0	0	535	535
Total revenues	56,918	56,918	57,454	536
Expenditures:				
Current:				
Personal services	56,918	56,918	56,244	674
Other expenses	0	1,398	1,398	0
Total expenditures	56,918	58,316	57,642	674
Net change in fund balance	0	(1,398)	(188)	1,210
Fund balance, January 1	1,880	1,880	1,880	0
Fund balance, December 31	\$1,880	\$482	\$1,692	\$1,210

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Ohio Drug Prevention Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$16,000	\$11,072	\$11,072	\$0
Total revenues	16,000	11,072	11,072	0
Expenditures:				
Current:				
Personal services	34,500	28,557	17,986	10,571
Other expenses	1,500	1,331	1,331	0
Total expenditures	36,000	29,888	19,317	10,571
Net change in fund balance	(20,000)	(18,816)	(8,245)	10,571
Fund balance, January 1	18,816	18,816	18,816	0
Fund balance, December 31	(\$1,184)	\$0	\$10,571	\$10,571

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Probation Services Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$2,000	\$1,370	\$1,370	\$0
Total revenues	2,000	1,370	1,370	0
Expenditures:				
Current:				
Capital purchases	1,000	1,000	0	1,000
Other expenses	200	200	0	200
Total expenditures	1,200	1,200	0	1,200
Net change in fund balance	800	170	1,370	1,200
Fund balance, January 1	14,472	14,472	14,472	0
Fund balance, December 31	\$15,272	\$14,642	\$15,842	\$1,200

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Law Enforcement Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$15,000	\$12,655	\$12,655	\$0
Total revenues	15,000	12,655	12,655	0
Expenditures:				
Current:				
Personal services	23,861	21,516	15,135	6,381
Total expenditures	23,861	21,516	15,135	6,381
Net change in fund balance	(8,861)	(8,861)	(2,480)	6,381
Fund balance, January 1	8,861	8,861	8,861	0
Fund balance, December 31	\$0	\$0	\$6,381	\$6,381

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Adult Probation Services Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$4,500	\$4,500	\$5,530	\$1,030
Total revenues	4,500	4,500	5,530	1,030
Expenditures:				
Current:				
Other expenses	0	0	0	0
Total expenditures	0	0	0	0
Net change in fund balance	4,500	4,500	5,530	1,030
Fund balance, January 1	22,493	22,493	22,493	0
Fund balance, December 31	\$26,993	\$26,993	\$28,023	\$1,030

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Mediation - Juvenile Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$25,000	\$25,374	\$26,774	\$1,400
Total revenues	25,000	25,374	26,774	1,400
Expenditures:				
Current:				
Capital purchases	90,000	90,000	29,820	60,180
Total expenditures	90,000	90,000	29,820	60,180
Net change in fund balance	(65,000)	(64,626)	(3,046)	61,580
Fund balance, January 1	95,767	95,767	95,767	0
Fund balance, December 31	\$30,767	\$31,141	\$92,721	\$61,580

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Annexation Petition Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$25	\$0	\$0	\$0
Total revenues	25	0	0	0
Expenditures:				
Current:				
Charges and services	283	283	0	283
Total expenditures	283	283	0	283
Net change in fund balance	(258)	(283)	0	283
Fund balance, January 1	283	283	283	0
Fund balance, December 31	\$25	\$0	\$283	\$283

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Special Projects Common Pleas Court Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$125,000	\$107,067	\$107,067	\$0
Total revenues	125,000	107,067	107,067	0
Expenditures:				
Current:				
Personal services	31,525	36,010	35,734	276
Charges and services	46,000	41,515	32,428	9,087
Total expenditures	77,525	77,525	68,162	9,363
Net change in fund balance	47,475	29,542	38,905	9,363
Fund balance, January 1	267,515	267,515	267,515	0
Fund balance, December 31	\$314,990	\$297,057	\$306,420	\$9,363

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Court Computerization Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$30,000	\$25,883	\$27,580	\$1,697
Total revenues	30,000	25,883	27,580	1,697
Expenditures:				
Current:				
Charges and services	41,000	40,737	30,105	10,632
Total expenditures	41,000	40,737	30,105	10,632
Net change in fund balance	(11,000)	(14,854)	(2,525)	12,329
Fund balance, January 1	14,854	14,854	14,854	0
Fund balance, December 31	\$3,854	\$0	\$12,329	\$12,329

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Clerk of Courts Computerization Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$39,000	\$39,000	\$47,229	\$8,229
Total revenues	39,000	39,000	47,229	8,229
Expenditures:				
Current:				
Personal services	5,860	5,860	1,831	4,029
Charges and services	166,000	175,339	25,197	150,142
Total expenditures	171,860	181,199	27,028	154,171
Net change in fund balance	(132,860)	(142,199)	20,201	162,400
Fund balance, January 1	262,556	262,556	262,556	0
Prior year encumbrances appropriated	339	339	339	0
Fund balance, December 31	\$130,035	\$120,696	\$283,096	\$162,400

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Concealed Weapons Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$105,000	\$70,849	\$74,504	\$3,655
Total revenues	105,000	70,849	74,504	3,655
Expenditures:				
Current:				
Personal services	69,770	69,770	49,835	19,935
Charges and services	104,230	70,314	40,234	30,080
Total expenditures	174,000	140,084	90,069	50,015
Net change in fund balance	(69,000)	(69,235)	(15,565)	53,670
Fund balance, January 1	69,235	69,235	69,235	0
Fund balance, December 31	\$235	\$0	\$53,670	\$53,670

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Indigent Drivers Alcohol Treatment Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$400	\$374	\$393	\$19
Total revenues	400	374	393	19
Current:				
Charges and services	5,400	5,501	0	5,501
Total expenditures	5,400	5,501	0	5,501
Net change in fund balance	(5,000)	(5,127)	393	5,520
Fund balance, January 1	5,127	5,127	5,127	0
Fund balance, December 31	\$127	\$0	\$5,520	\$5,520

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Youth Program Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$1,000	\$599	\$628	\$29
Total revenues	1,000	599	628	29
Expenditures:				
Charges and services	30,000	29,834	2,065	27,769
Total expenditures	30,000	29,834	2,065	27,769
Net change in fund balance	(29,000)	(29,235)	(1,437)	27,798
Fund balance, January 1	29,235	29,235	29,235	0
Fund balance, December 31	\$235	\$0	\$27,798	\$27,798

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Common Pleas Court Computerization Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$3,000	\$3,000	\$4,019	\$1,019
Total revenues	3,000	3,000	4,019	1,019
Expenditures:				
Charges and services	0	8,000	7,182	818
Total expenditures	0	8,000	7,182	818
Net change in fund balance	3,000	(5,000)	(3,163)	1,837
Fund balance, January 1	20,271	20,271	20,271	0
Fund balance, December 31	\$23,271	\$15,271	\$17,108	\$1,837

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
TB Levy Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	28,765	28,765	0	28,765
Total expenditures	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 Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Opportunities for Ohioans with Disabilities Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$40,000	\$40,000	\$58,725	\$18,725
Total revenues	40,000	40,000	58,725	18,725
Expenditures:				
Current:				
Materials and supplies	0	5,000	60	4,940
Charges and services	0	5,000	130	4,870
Miscellaneous	1,000	5,000	1,000	4,000
Total expenditures	1,000	15,000	1,190	13,810
Net change in fund balance	39,000	25,000	57,536	32,536
Fund balance, January 1	76,969	76,969	76,969	0
Prior year encumbrances appropriated	1,000	1,000	1,000	0
Fund balance, December 31	\$116,969	\$102,969	\$135,505	\$32,536

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
T-Cap Grant Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$132,683	\$80,000	\$154,795	\$74,795
Total revenues	132,683	80,000	154,795	74,795
Expenditures:				
Current:				
Personal services	23,275	36,004	35,810	194
Miscellaneous	109,408	98,575	89,655	8,920
Total expenditures	132,683	134,579	125,465	9,114
Net change in fund balance	0	(54,579)	29,330	83,909
Fund balance, January 1	177,404	177,404	177,404	0
Fund balance, December 31	\$177,404	\$122,825	\$206,734	\$83,909

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
National Webcheck Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$54,000	\$46,268	\$46,813	\$545
Total revenues	54,000	46,268	46,813	545
Expenditures:				
Current:				
Personal services	35,860	33,481	1,905	31,576
Charges and services	46,140	40,659	32,467	8,192
Capital purchases	1,000	1,000	0	1,000
Materials and supplies	1,000	1,000	82	918
Total expenditures	84,000	76,140	34,454	41,686
Net change in fund balance	(30,000)	(29,872)	12,359	42,231
Fund balance, January 1	29,872	29,872	29,872	0
Fund balance, December 31	(\$128)	\$0	\$42,231	\$42,231

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Continuing Professional Training Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	600	634	634	0
Total expenditures	600	634	634	0
Net change in fund balance	(600)	(634)	(634)	0
Fund balance, January 1	634	634	634	0
Fund balance, December 31	\$34	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
DD Accrual Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Personal services	26,000	31,500	0	31,500
Total expenditures	26,000	31,500	0	31,500
Net change in fund balance	(26,000)	(31,500)	0	31,500
Fund balance, January 1	69,771	69,771	69,771	0
Fund balance, December 31	\$43,771	\$38,271	\$69,771	\$31,500

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Indigent Interlock Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$300	\$200	\$200	\$0
Total revenues	300	200	200	0
Expenditures:				
Current:				
Personnel	1,200	1,116	0	1,116
Total expenditures	1,200	1,116	0	1,116
Net change in fund balance	(900)	(916)	200	1,116
Fund balance, January 1	916	916	916	0
Fund balance, December 31	\$16	\$0	\$1,116	\$1,116

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Marriage License Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$11,000	\$11,000	\$12,074	\$1,074
Total revenues	11,000	11,000	12,074	1,074
Expenditures:				
Current:				
Charges and services	16,910	12,000	11,604	396
Total expenditures	16,910	12,000	11,604	396
Net change in fund balance	(5,910)	(1,000)	470	1,470
Fund balance, January 1	6,966	6,966	6,966	0
Fund balance, December 31	\$1,056	\$5,966	\$7,436	\$1,470

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Probation Supervision Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$7,200	\$6,609	\$7,216	\$607
Total revenues	7,200	6,609	7,216	607
Expenditures:				
Current:				
Charges and services	48,200	48,962	157	48,805
Total expenditures	48,200	48,962	157	48,805
Net change in fund balance	(41,000)	(42,353)	7,059	49,412
Fund balance, January 1	42,353	42,353	42,353	0
Fund balance, December 31	\$1,353	\$0	\$49,412	\$49,412

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Court Technology Grant Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$75,000	\$0	\$0	\$0
Total revenues	75,000	0	0	0
Expenditures:				
Current:				
Charges and services	75,000	0	0	0
Total expenditures	75,000	0	0	0
Net change in fund balance	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Dependency Court Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$40,000	\$30,032	\$30,032	\$0
Total revenues	40,000	30,032	30,032	0
Expenditures:				
Current:				
Personnel services	71,119	67,901	31,207	36,694
Total expenditures	71,119	67,901	31,207	36,694
Excess of revenues over expenditures	(31,119)	(37,869)	(1,175)	36,694
Other financing sources:				
Transfers in	31,005	1,300	1,300	0
Net change in fund balance	(114)	(36,569)	125	36,694
Fund balance, January 1	36,569	36,569	36,569	0
Fund balance, December 31	\$36,455	\$0	\$36,694	\$36,694

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Child Advocacy Center Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$61,000	\$24,948	\$24,948	\$0
Total revenues	61,000	24,948	24,948	0
Expenditures:				
Current:				
Other expenses	61,000	31,880	30,849	1,031
Total expenditures	61,000	31,880	30,849	1,031
Net change in fund balance	0	(6,932)	(5,901)	1,031
Fund balance, January 1	6,932	6,932	6,932	0
Prior year encumbrances appropriated	1,752	1,752	1,752	0
Fund balance, December 31	\$8,684	\$1,752	\$2,783	\$1,031

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
State Funded Probation Services Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$112,500	\$112,500	\$0
Total revenues	0	112,500	112,500	0
Expenditures:				
Current:				
Personal services	0	74,219	25,081	49,138
Materials and supplies	0	10,000	0	10,000
Other expenses	0	18,000	0	18,000
Total expenditures	0	102,219	25,081	77,138
Net change in fund balance	0	10,281	87,419	77,138
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$10,281	\$87,419	\$77,138

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
DD Medicaid Reserve Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$280,224	\$280,224
Total revenues	0	0	280,224	280,224
Expenditures:				
Current:				
Other expenses	0	0	0	0
Total expenditures	0	0	0	0
Net change in fund balance	0	0	280,224	280,224
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$280,224	\$280,224

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Ditch Maintenance Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Special assessments	\$104,796	\$104,796	\$105,236	\$440
Miscellaneous revenue	0	3,186	3,584	398
Total revenues	104,796	107,982	108,820	838
Expenditures:				
Current:				
Personal services	83,897	83,897	57,575	26,322
Materials and supplies	10,000	10,000	1,484	8,516
Charges and services	118,500	118,500	72,764	45,736
Total expenditures	212,397	212,397	131,823	80,574
Net change in fund balance	(107,601)	(104,415)	(23,003)	81,412
Fund balance, January 1	206,030	206,030	206,030	0
Fund balance, December 31	\$98,429	\$101,615	\$183,027	\$81,412

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Huron County Block Grant Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$150,000	\$141,000	\$141,000	\$0
Total revenues	150,000	141,000	141,000	0
Expenditures:				
Current:				
Charges and services	175,558	166,558	141,000	25,558
Total expenditures	175,558	166,558	141,000	25,558
Net change in fund balance	(25,558)	(25,558)	0	25,558
Fund balance, January 1	25,558	25,558	25,558	0
Fund balance, December 31	\$0	\$0	\$25,558	\$25,558

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Ohio EPA-Community Development Grant Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$50,000	\$50,000
Total revenues	0	0	50,000	50,000
Expenditures:				
Current:				
Charges and services	0	0	0	0
Total expenditures	0	0	0	0
Net change in fund balance	0	0	50,000	50,000
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$50,000	\$50,000

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Scrap Tire Recycling Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$5,000	\$5,000
Total revenues	0	0	5,000	5,000
Expenditures:				
Current:				
Charges and services	0	0	0	0
Total expenditures	0	0	0	0
Net change in fund balance	0	0	5,000	5,000
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$5,000	\$5,000

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EPA Recycling Other Special Revenue Fund
For the Year Ended December 31, 2019

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
SVAA Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$5,800	\$5,800	\$5,800	\$0
Total revenues	5,800	5,800	5,800	0
Expenditures:				
Current:				
Materials and supplies	2,800	2,800	2,692	108
Charges and services	3,000	3,000	2,236	764
Miscellaneous	2,950	2,950	2,167	783
Total expenditures	8,750	8,750	7,095	1,655
Net change in fund balance	(2,950)	(2,950)	(1,295)	1,655
Fund balance, January 1	2,950	2,950	2,950	0
Fund balance, December 31	\$0	\$0	\$1,655	\$1,655

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Prosecutor Diversion Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,000	\$1,000	\$1,600	\$600
Total revenues	1,000	1,000	1,600	600
Expenditures:				
Current:				
Charges and services	3,010	3,010	840	2,170
Total expenditures	3,010	3,010	840	2,170
Net change in fund balance	(2,010)	(2,010)	760	2,770
Fund balance, January 1	11,636	11,636	11,636	0
Fund balance, December 31	\$9,626	\$9,626	\$12,396	\$2,770

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Victims Assistance Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$152,453	\$150,691	\$148,094	(\$2,597)
Miscellaneous revenue	1,500	0	2,597	2,597
Total revenues	153,953	150,691	150,691	0
Expenditures:				
Current:				
Personal services	167,400	170,700	152,388	18,312
Materials and supplies	500	500	0	500
Other expenses	5,770	5,770	4,225	1,545
Capital purchases	3,800	97,421	0	97,421
Total expenditures	177,470	274,391	156,613	117,778
Net change in fund balance	(23,517)	(123,700)	(5,922)	117,778
Fund balance, January 1	151,509	151,509	151,509	0
Fund balance, December 31	\$127,992	\$27,809	\$145,587	\$117,778

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
911 Emergency Equipment Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$128,329	\$128,329	\$129,230	\$901
Total revenues	128,329	128,329	129,230	901
Expenditures:				
Current:				
Charges and services	144,700	139,494	95,992	43,502
Capital outlay	50,000	59,000	58,384	616
Total expenditures	194,700	198,494	154,376	44,118
Net change in fund balance	(66,371)	(70,165)	(25,146)	45,019
Fund balance, January 1	156,076	156,076	156,076	0
Prior year encumbrances appropriated	6,192	6,192	6,192	0
Fund balance, December 31	\$95,897	\$92,103	\$137,122	\$45,019

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Election Security Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$50,000	\$50,000	\$0
Interest revenue	0	0	28	28
Total revenues	0	50,000	50,028	28
Expenditures:				
Current:				
Other expenses	0	50,000	50,000	0
Total expenditures	0	50,000	50,000	0
Net change in fund balance	0	0	28	28
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$28	\$28

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Local Emergency Planning Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,000	\$16,000	\$17,931	\$1,931
Total revenues	16,000	16,000	17,931	1,931
Expenditures:				
Current:				
Charges and services	26,000	22,581	21,450	1,131
Total expenditures	26,000	22,581	21,450	1,131
Net change in fund balance	(10,000)	(6,581)	(3,519)	3,062
Fund balance, January 1	5,581	5,581	5,581	0
Fund balance, December 31	(\$4,419)	(\$1,000)	\$2,062	\$3,062

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Program Income Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$6,882	\$6,882
Investment revenue	60	60	161	101
Total revenues	60	60	7,043	6,983
Expenditures:				
Current:				
Charges and services	44,655	50,059	27,697	22,362
Total expenditures	44,655	50,059	27,697	22,362
Net change in fund balance	(44,595)	(49,999)	(20,654)	29,345
Fund balance, January 1	49,999	49,999	49,999	0
Fund balance, December 31	\$5,404	\$0	\$29,345	\$29,345

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EMA Hazmat Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,503	\$16,503	\$22,906	\$6,403
Total revenues	16,503	16,503	22,906	6,403
Expenditures:				
Current:				
Materials and supplies	10,000	10,000	9,598	402
Capital outlay	55,000	55,000	20,648	34,352
Total expenditures	65,000	65,000	30,246	34,754
Net change in fund balance	(48,497)	(48,497)	(7,340)	41,157
Fund balance, January 1	124,125	124,125	124,125	0
Prior year encumbrances appropriated	1,000	1,000	1,000	0
Fund balance, December 31	\$76,628	\$76,628	\$117,785	\$41,157

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
NSP Grant Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Other	13,376	13,376	0	13,376
Total expenditures	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 Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Early Intervention Collaborative Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$0	\$0	\$246	\$246
Miscellaneous revenue	35,000	35,000	355,282	320,282
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>355,528</u>	<u>320,528</u>
Expenditures:				
Current:				
Materials and supplies	3,000	3,390	3,310	80
Other	28,000	32,132	28,016	4,116
Total expenditures	<u>31,000</u>	<u>35,522</u>	<u>31,326</u>	<u>4,196</u>
Net change in fund balance	4,000	(522)	324,202	324,724
Fund balance, January 1	6,634	6,634	6,634	0
Prior year encumbrances appropriated	2,178	2,178	2,178	0
Fund balance, December 31	<u>\$12,812</u>	<u>\$8,290</u>	<u>\$333,014</u>	<u>\$324,724</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
DD Trust Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$5,000	\$5,000	\$6,760	\$1,760
Total revenues	5,000	5,000	6,760	1,760
Expenditures:				
Current:				
Other	5,000	5,000	5,000	0
Total expenditures	5,000	5,000	5,000	0
Net change in fund balance	0	0	1,760	1,760
Fund balance, January 1	67,058	67,058	67,058	0
Fund balance, December 31	\$67,058	\$67,058	\$68,818	\$1,760

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Harter Trust Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$5,000	\$5,000	\$10,049	\$5,049
Total revenues	5,000	5,000	10,049	5,049
Expenditures:				
Current:				
Other	45,000	52,097	21,854	30,243
Total expenditures	45,000	52,097	21,854	30,243
Net change in fund balance	(40,000)	(47,097)	(11,805)	35,292
Fund balance, January 1	46,097	46,097	46,097	0
Prior year encumbrances appropriated	1,000	1,000	1,000	0
Fund balance, December 31	\$7,097	\$0	\$35,292	\$35,292

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Commissary Rotary Trust Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$300,000	\$298,741	\$309,615	\$10,874
Total revenues	<u>300,000</u>	<u>298,741</u>	<u>309,615</u>	<u>10,874</u>
Expenditures:				
Current:				
Personal services	79,000	79,000	49,012	29,988
Other	299,000	316,000	254,189	61,811
Total expenditures	<u>378,000</u>	<u>395,000</u>	<u>303,201</u>	<u>91,799</u>
Net change in fund balance	(78,000)	(96,259)	6,414	102,673
Fund balance, January 1	96,259	96,259	96,259	0
Fund balance, December 31	<u>\$18,259</u>	<u>\$0</u>	<u>\$102,673</u>	<u>\$102,673</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Canine Trust Other Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$8,000	\$3,935	\$3,935	\$0
Total revenues	8,000	3,935	3,935	0
Expenditures:				
Current:				
Other	24,000	20,787	8,678	12,109
Total expenditures	24,000	20,787	8,678	12,109
Net change in fund balance	(16,000)	(16,852)	(4,743)	12,109
Fund balance, January 1	16,852	16,852	16,852	0
Fund balance, December 31	\$852	\$0	\$12,109	\$12,109

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Local School Revenue General Fund Equivalent Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$16,000	\$16,314	\$17,699	\$1,385
Total revenues	16,000	16,314	17,699	1,385
Expenditures:				
Current:				
Other	700	700	608	92
Capital purchases	18,300	20,300	12,697	7,603
Total expenditures	19,000	21,000	13,305	7,695
Net change in fund balance	(3,000)	(4,686)	4,394	9,080
Fund balance, January 1	4,686	4,686	4,686	0
Fund balance, December 31	\$1,686	\$0	\$9,080	\$9,080

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Recorders Equipment General Fund Equivalent Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$49,000	\$49,000	\$49,973	\$973
Total revenues	49,000	49,000	49,973	973
Expenditures:				
Current:				
Capital purchases	49,000	51,189	50,345	844
Total expenditures	49,000	51,189	50,345	844
Net change in fund balance	0	(2,189)	(372)	1,817
Fund balance, January 1	39,310	39,310	39,310	0
Prior year encumbrances appropriated	3,100	3,100	3,100	0
Fund balance, December 31	\$42,410	\$40,221	\$42,038	\$1,817

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Title Department General Fund Equivalent Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$400,000	\$400,000	\$473,551	\$73,551
Miscellaneous revenue	100	100	100	0
Total revenues	400,100	400,100	473,651	73,551
Expenditures:				
Current:				
Personal services	341,600	341,600	268,430	73,170
Materials and supplies	5,500	5,500	5,094	406
Charges and services	213,000	138,557	63,543	75,014
Capital purchases	30,000	30,000	869	29,131
Total expenditures	590,100	515,657	337,936	177,721
Excess (deficiency) of revenues over (under) expenditures	(190,000)	(115,557)	135,715	251,272
Other financing uses				
Transfers out	(25,000)	(100,000)	(100,000)	0
Total other financing uses	(25,000)	(100,000)	(100,000)	0
Net change in fund balance	(215,000)	(215,557)	35,715	251,272
Fund balance, January 1	883,662	883,662	883,662	0
Prior year encumbrances appropriated	612	612	612	0
Fund balance, December 31	\$669,274	\$668,717	\$919,989	\$251,272

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Benefit Reserve General Fund Equivalent Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Other	0	0	0	0
Total expenditures	0	0	0	0
Excess of revenues over expenditures	0	0	0	0
Other financing sources:				
Transfers in	25,000	25,000	25,000	0
Net change in fund balance	25,000	25,000	25,000	0
Fund balance, January 1	75,000	75,000	75,000	0
Fund balance, December 31	\$100,000	\$100,000	\$100,000	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Unclaimed Money General Fund Equivalent Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$20,000	\$50,000	\$58,302	\$8,302
Total revenues	20,000	50,000	58,302	8,302
Expenditures:				
Current:				
Other	20,000	50,000	33,197	16,803
Total expenditures	20,000	50,000	33,197	16,803
Net change in fund balance	0	0	25,105	25,105
Fund balance, January 1	128,221	128,221	128,221	0
Fund balance, December 31	\$128,221	\$128,221	\$153,326	\$25,105

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Medicaid Sales Tax Transition General Fund Equivalent Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Other financing uses				
Transfers out	0	0	0	0
Total other financing uses	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 Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
All Debt Service Funds
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$139,435	\$139,400	\$139,400	\$0
Total revenue	<u>139,435</u>	<u>139,400</u>	<u>139,400</u>	<u>0</u>
Expenditures:				
Debt service:				
Principal retirement	764,000	764,000	764,000	0
Interest and fiscal charges	13,671	223,152	223,117	35
Total expenditures	<u>777,671</u>	<u>987,152</u>	<u>987,117</u>	<u>35</u>
Deficiency of revenues under expenditures	<u>(638,236)</u>	<u>(847,752)</u>	<u>(847,717)</u>	<u>35</u>
Other financing sources				
Transfers in	638,236	847,717	847,717	0
Total other financing sources	<u>638,236</u>	<u>847,717</u>	<u>847,717</u>	<u>0</u>
Net change in fund balance	0	(35)	0	35
Fund balance, January 1	22,489	22,489	22,489	0
Fund balance, December 31	<u>\$22,489</u>	<u>\$22,454</u>	<u>\$22,489</u>	<u>\$35</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
MRDD Construction Capital Projects Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$110,000	\$55,000	\$55,000	\$0
Total revenue	110,000	55,000	55,000	0
Expenditures:				
Capital purchases	200,000	200,000	41,548	158,452
Total expenditures	200,000	200,000	41,548	158,452
Net change in fund balance	(90,000)	(145,000)	13,452	158,452
Fund balance, January 1	275,840	275,840	275,840	0
Prior year encumbrances appropriated	20,000	20,000	20,000	0
Fund balance, December 31	\$205,840	\$150,840	\$309,292	\$158,452

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$0	\$0	\$0	\$0
Total revenue	0	0	0	0
Expenditures:				
Capital purchases	365,884	402,711	42,548	360,163
Total expenditures	365,884	402,711	42,548	360,163
Deficiency of revenues under expenditures	(365,884)	(402,711)	(42,548)	360,163
Other financing sources:				
Transfers in	0	100,000	100,000	0
Total other financing sources	0	100,000	100,000	0
Net change in fund balance	(365,884)	(302,711)	57,452	360,163
Fund balance, January 1	402,711	402,711	402,711	0
Prior year encumbrances appropriated	12,000	12,000	12,000	0
Fund balance, December 31	\$48,827	\$112,000	\$472,163	\$360,163

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Jail Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$0	\$0	\$0	\$0
Total revenue	0	0	0	0
Expenditures:				
Capital purchases	54,425	204,425	195,245	9,180
Total expenditures	54,425	204,425	195,245	9,180
Excess (deficiency) of revenues over (under) expenditures	(54,425)	(204,425)	(195,245)	9,180
Other financing sources:				
Transfers in	0	150,000	150,000	0
Total other financing sources	0	150,000	150,000	0
Net change in fund balance	(54,425)	(54,425)	(45,245)	9,180
Fund balance, January 1	54,425	54,425	54,425	0
Fund balance, December 31	\$0	\$0	\$9,180	\$9,180

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
County Capital Projects Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Interest	\$0	\$0	\$1,177	\$1,177
Total revenue	0	0	1,177	1,177
Expenditures:				
Capital purchases	568,342	553,571	528,525	25,046
Total expenditures	568,342	553,571	528,525	25,046
Net change in fund balance	(568,342)	(553,571)	(527,348)	26,223
Fund balance, January 1	519,382	519,382	519,382	0
Prior year encumbrances appropriated	35,276	35,276	35,276	0
Fund balance, December 31	(\$13,684)	\$1,087	\$27,310	\$26,223

**Huron County, Ohio
Landfill Enterprise Fund
December 31, 2019**

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, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$2,624,000	\$2,631,850	\$2,767,300	\$135,450
Miscellaneous revenue	10,000	10,000	12,985	2,985
Total operating revenues	2,634,000	2,641,850	2,780,285	138,435
Operating expenses:				
Personal services	569,000	549,100	515,500	33,600
Materials and supplies	15,000	13,090	6,090	7,000
Contractual services	1,539,000	1,741,000	1,740,999	1
Other operating expenses	481,000	601,841	626,389	(24,548)
Total operating expenses	2,604,000	2,905,031	2,888,978	16,053
Operating income (loss)	30,000	(263,181)	(108,693)	154,488
Non-operating expenses				
Principal retirement	19,230	15,000	15,000	0
Interest and fiscal charges	10,770	10,770	10,770	0
Total non-operating expenses	30,000	25,770	25,770	0
Income (Loss) before operating transfers	0	(288,951)	(134,463)	154,488
Transfers in	69,000	55,770	25,770	(30,000)
Transfers out	(69,000)	(60,000)	(25,770)	34,230
Change in net position	0	(293,181)	(134,463)	158,718
Net position, January 1	658,521	658,521	658,521	0
Prior year encumbrances appropriated	101,700	101,700	101,700	0
Net position, December 31	\$760,221	\$467,040	\$625,758	\$158,718

**Huron County, Ohio
Internal Service Fund
December 31, 2019**

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, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Operating revenues:				
Charges for services	\$500	\$500	\$1,994,043	\$1,993,543
Total operating revenues	500	500	1,994,043	1,993,543
Operating expenses:				
Other operating expenses	2,072,775	2,082,193	2,020,039	62,154
Total operating expenses	2,072,775	2,082,193	2,020,039	62,154
Change in net position	(2,072,275)	(2,081,693)	(25,996)	2,055,697
Non-operating revenues				
Investment revenue	500	0	0	0
Total non-operating revenues	500	0	0	0
Net profit/(loss)	(2,071,775)	(2,081,693)	(25,996)	2,055,697
Net position, January 1	2,082,196	2,082,196	2,082,196	0
Net position, December 31	\$10,421	\$503	\$2,056,200	\$2,055,697

**Huron County, Ohio
Fiduciary Funds
December 31, 2019**

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

Huron County, Ohio
Agency Funds
December 31, 2019

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

Real Estate Tax - To account for the accumulation and disbursement of real property taxes.

Township Gasoline Tax - 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.

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

Rape Crisis Program - To account for the accumulation and disbursement of monies collected related to the rape crisis program which must be remitted to the State.

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

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.

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

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.

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

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

Soil 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.

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

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

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

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

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

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

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

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

Payroll Clearing - To maintain and account for monies received from employees through payroll deductions to be paid to various vendors.

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

Bureau of Workers Comp - To account for the Workers Compensation premiums that have not yet been paid to the Bureau of Workers Compensation by year end.

Housing Escrow - To account for housing construction project payments held until completion of the project.

Sheriff's FOJ and FOJ Transport - To account for regular and prisoner transportation-related receipts and expenditures of the Sheriff's Furtherance of Justice account.

Prosecutor's FOJ and Law Enforcement Trust - To account for receipts and expenditures of the Prosecutor's Furtherance of Justice account and the Law Enforcement Trust account.

State Recorder Fees - To account for fees assessed by the State of Ohio to cover recordation expenses on the local level and to be reimbursed to the State.

Taxing District - A holding fund for tax monies used to disburse various real estate, mobile home and personal property taxes.

Auction Proceeds - To account for internet auction proceeds received on sales and for the distribution of those proceeds.

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Beginning Balance January 1, 2019	Additions	Deductions	Ending Balance December 31, 2019
UNDIVIDED TAXES:				
REAL ESTATE TAX				
Assets:				
Taxes receivable.....	\$51,548,264	\$54,261,548	\$51,548,264	\$54,261,548
Equity in pooled cash and investments.....	1,526,801	50,460,361	50,288,773	1,698,389
	<u>\$53,075,065</u>	<u>\$104,721,909</u>	<u>\$101,837,037</u>	<u>\$55,959,937</u>
Liabilities:				
Due to other governments.....	\$51,548,264	\$54,261,548	\$51,548,264	\$54,261,548
Unapportioned monies.....	1,526,801	50,460,361	50,288,773	1,698,389
	<u>\$53,075,065</u>	<u>\$104,721,909</u>	<u>\$101,837,037</u>	<u>\$55,959,937</u>
TOWNSHIP GASOLINE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$2,072,450	\$2,072,450	\$0
Due from other governments.....	824,073	825,559	824,073	825,559
	<u>\$824,073</u>	<u>\$2,898,009</u>	<u>\$2,896,523</u>	<u>\$825,559</u>
Liabilities:				
Unapportioned monies.....	\$0	\$2,072,450	\$2,072,450	\$0
Due to other governments.....	824,073	825,559	824,073	825,559
	<u>\$824,073</u>	<u>\$2,898,009</u>	<u>\$2,896,523</u>	<u>\$825,559</u>
ESTATE TAX				
Assets:				
Equity in pooled cash and investments.....	\$9,027	\$8,086	\$9,027	\$8,086
Liabilities:				
Unapportioned monies.....	\$9,027	\$8,086	\$9,027	\$8,086
RAPE CRISIS PROGRAM				
Assets:				
Equity in pooled cash and investments.....	\$100	\$100	\$100	\$100
Liabilities:				
Deposits held due to others.....	\$100	\$100	\$100	\$100

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Beginning Balance January 1, 2019	Additions	Deductions	Ending Balance December 31, 2019
MOBILE HOME TAX				
Assets:				
Taxes receivable.....	\$861,114	\$913,036	\$861,114	\$913,036
Equity in pooled cash and investments.....	33,692	147,755	169,611	11,836
	<u>\$894,806</u>	<u>\$1,060,791</u>	<u>\$1,030,725</u>	<u>\$924,872</u>
Liabilities:				
Due to other governments.....	\$861,114	\$913,036	\$861,114	\$913,036
Unapportioned monies.....	33,692	147,755	169,611	11,836
	<u>\$894,806</u>	<u>\$1,060,791</u>	<u>\$1,030,725</u>	<u>\$924,872</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$313,459	\$313,459	\$0
Due from other governments.....	157,200	155,960	157,200	155,960
	<u>\$157,200</u>	<u>\$469,419</u>	<u>\$470,659</u>	<u>\$155,960</u>
Liabilities:				
Unapportioned monies.....	\$0	\$313,459	\$313,459	\$0
Due to other governments.....	157,200	155,960	157,200	155,960
	<u>\$157,200</u>	<u>\$469,419</u>	<u>\$470,659</u>	<u>\$155,960</u>
CIGARETTE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$7,829	\$7,829	\$0
	<u>\$0</u>	<u>\$7,829</u>	<u>\$7,829</u>	<u>\$0</u>
Liabilities:				
Unapportioned monies.....	\$0	\$7,829	\$7,829	\$0
	<u>\$0</u>	<u>\$7,829</u>	<u>\$7,829</u>	<u>\$0</u>
LOCAL GOVERNMENT TAX				
Assets:				
Equity in pooled cash and investments.....	\$433,624	\$1,825,403	\$1,764,050	\$494,977
Due from other governments.....	859,151	897,693	859,151	897,693
	<u>\$1,292,775</u>	<u>\$2,723,096</u>	<u>\$2,623,201</u>	<u>\$1,392,670</u>
Liabilities:				
Unapportioned monies.....	\$433,624	\$1,825,403	\$1,764,050	\$494,977
Due to other governments.....	859,151	897,693	859,151	897,693
	<u>\$1,292,775</u>	<u>\$2,723,096</u>	<u>\$2,623,201</u>	<u>\$1,392,670</u>

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Beginning Balance January 1, 2019	Additions	Deductions	Ending Balance December 31, 2019
CLERK OF COURTS				
Assets:				
Segregated cash accounts.....	\$340,418	\$16,212,150	\$16,181,783	\$370,785
Liabilities:				
Deposits held due to others.....	\$340,418	\$16,212,150	\$16,181,783	\$370,785
JUVENILE COURT				
Assets:				
Segregated cash accounts.....	\$9,188	\$134,215	\$120,715	\$22,688
Liabilities:				
Deposits held due to others.....	\$9,188	\$134,215	\$120,715	\$22,688
PROBATE COURT				
Assets:				
Segregated cash accounts.....	\$22,618	\$106,946	\$112,325	\$17,239
Liabilities:				
Deposits held due to others.....	\$22,618	\$106,946	\$112,325	\$17,239
SHERIFF - GENERAL				
Assets:				
Segregated cash accounts.....	\$21,298	\$1,014,178	\$1,010,475	\$25,001
Liabilities:				
Deposits held due to others.....	\$21,298	\$1,014,178	\$1,010,475	\$25,001
SHERIFF - COMMISSARY				
Assets:				
Segregated cash accounts.....	\$42,234	\$287,368	\$278,097	\$51,505
Liabilities:				
Deposits held due to others.....	\$42,234	\$287,368	\$278,097	\$51,505

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Beginning Balance January 1, 2019	Additions	Deductions	Ending Balance December 31, 2019
CHILD SUPPORT ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$4,293	\$317,885	\$319,360	\$2,818
Liabilities:				
Deposits held due to others.....	\$4,293	\$317,885	\$319,360	\$2,818
HEALTH DEPARTMENT				
Assets:				
Equity in pooled cash and investments.....	\$1,116,893	\$2,769,430	\$2,997,507	\$888,816
Liabilities:				
Deposits held due to others.....	\$1,116,893	\$2,769,430	\$2,997,507	\$888,816
SOIL AND WATER FUND				
Assets:				
Equity in pooled cash and investments.....	\$21,504	\$319,392	\$263,312	\$77,584
Liabilities:				
Deposits held due to others.....	\$21,504	\$319,392	\$263,312	\$77,584
ESCROW ACCOUNT				
Assets:				
Equity in pooled cash and investments.....	\$8,122	\$120,678	\$118,310	\$10,490
Liabilities:				
Deposits held due to others.....	\$8,122	\$120,678	\$118,310	\$10,490
STATE OF OHIO				
Assets:				
Equity in pooled cash and investments.....	\$0	\$5,834	\$5,834	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$5,834	\$5,834	\$0

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Beginning Balance January 1, 2019	Additions	Deductions	Ending Balance December 31, 2019
TOWNSHIP ROAD MILEAGE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$194,032	\$194,032	\$0
Due from other governments.....	98,080	99,441	98,080	99,441
	<u>\$98,080</u>	<u>\$293,473</u>	<u>\$292,112</u>	<u>\$99,441</u>
Liabilities:				
Unapportioned monies.....	\$0	\$194,032	\$194,032	\$0
Due to other governments.....	98,080	99,441	98,080	99,441
	<u>\$98,080</u>	<u>\$293,473</u>	<u>\$292,112</u>	<u>\$99,441</u>
TOWNSHIP PERMISSIVE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$129,141	\$129,141	\$0
Due from other governments.....	66,551	65,460	66,551	65,460
	<u>\$66,551</u>	<u>\$194,601</u>	<u>\$195,692</u>	<u>\$65,460</u>
Liabilities:				
Unapportioned monies.....	\$0	\$129,141	\$129,141	\$0
Due to other governments.....	66,551	65,460	66,551	65,460
	<u>\$66,551</u>	<u>\$194,601</u>	<u>\$195,692</u>	<u>\$65,460</u>
OHIO ELECTIONS COMMISSION				
Assets:				
Equity in pooled cash and investments.....	\$0	\$2,490	\$2,310	\$180
Liabilities:				
Deposits held due to others.....	\$0	\$2,490	\$2,310	\$180
BMV				
Assets:				
Equity in pooled cash and investments.....	\$242,732	\$370,515	\$350,390	\$262,857
Segregated cash accounts.....	17,669	406,878	399,991	24,556
	<u>\$260,401</u>	<u>\$777,393</u>	<u>\$750,381</u>	<u>\$287,413</u>
Liabilities:				
Deposits held due to others.....	\$242,732	\$370,515	\$350,390	\$262,857
Unapportioned monies.....	17,669	406,878	399,991	24,556
	<u>\$260,401</u>	<u>\$777,393</u>	<u>\$750,381</u>	<u>\$287,413</u>

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Beginning Balance January 1, 2019	Additions	Deductions	Ending Balance December 31, 2019
SHERIFF'S LAW ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$18,768	\$10,218	\$11,220	\$17,766
Liabilities:				
Unapportioned monies.....	\$18,768	\$10,218	\$11,220	\$17,766
LIBRARIES				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,985,645	\$1,985,645	\$0
Due from other governments.....	933,614	977,960	933,614	977,960
	<u>\$933,614</u>	<u>\$2,963,605</u>	<u>\$2,919,259</u>	<u>\$977,960</u>
Liabilities:				
Due to other governments.....	\$933,614	\$977,960	\$933,614	\$977,960
Unapportioned Monies.....	0	1,985,645	1,985,645	0
	<u>\$933,614</u>	<u>\$2,963,605</u>	<u>\$2,919,259</u>	<u>\$977,960</u>
PAYROLL CLEARING				
Assets:				
Equity in pooled cash and investments.....	\$213,596	\$18,068,713	\$18,125,488	\$156,821
Liabilities:				
Payroll withholdings.....	\$213,596	\$18,068,713	\$18,125,488	\$156,821
HURON COUNTY PARK DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$35,221	\$7,620	\$7,927	\$34,914
Liabilities:				
Deposits held due to others.....	\$35,221	\$7,620	\$7,927	\$34,914

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Beginning Balance January 1, 2019	Additions	Deductions	Ending Balance December 31, 2019
BUREAU OF WORKERS COMP				
Assets:				
Equity in pooled cash and investments.....	\$241,013	\$221,419	\$399,213	\$63,219
Accounts receivable.....	0	151,442	0	151,442
	<u>\$241,013</u>	<u>\$372,861</u>	<u>\$399,213</u>	<u>\$214,661</u>
Liabilities:				
Unapportioned monies.....	<u>\$241,013</u>	<u>\$372,861</u>	<u>\$399,213</u>	<u>\$214,661</u>
HOUSING ESCROW				
Assets:				
Equity in pooled cash and investments.....	\$500	\$0	\$0	\$500
Liabilities:				
Deposits held due to others.....	<u>\$500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$500</u>
SHERIFF'S FOJ AND FOJ TRANSPORT				
Assets:				
Segregated cash accounts.....	<u>\$0</u>	<u>\$42,478</u>	<u>\$42,478</u>	<u>\$0</u>
Liabilities:				
Unapportioned monies.....	<u>\$0</u>	<u>\$42,478</u>	<u>\$42,478</u>	<u>\$0</u>
PROSECUTOR'S FOJ AND LAW ENFORCEMENT TRUST				
Assets:				
Segregated cash accounts.....	<u>\$68,466</u>	<u>\$42,069</u>	<u>\$49,734</u>	<u>\$60,801</u>
Liabilities:				
Unapportioned monies.....	<u>\$68,466</u>	<u>\$42,069</u>	<u>\$49,734</u>	<u>\$60,801</u>
STATE RECORDER FEES				
Assets:				
Equity in pooled cash and investments.....	<u>\$54,569</u>	<u>\$160,430</u>	<u>\$154,276</u>	<u>\$60,723</u>
Liabilities:				
Deposits held due to others.....	<u>\$54,569</u>	<u>\$160,430</u>	<u>\$154,276</u>	<u>\$60,723</u>

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Beginning Balance January 1, 2019	Additions	Deductions	Ending Balance December 31, 2019
TAXING DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$0	\$34,322,023	\$34,322,023	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$34,322,023	\$34,322,023	\$0
AUCTION PROCEEDS				
Assets:				
Equity in pooled cash and investments.....	\$15,694	\$5,893	\$11,864	\$9,723
Liabilities:				
Deposits held due to others.....	\$15,694	\$5,893	\$11,864	\$9,723
TOTALS				
Assets:				
Equity in pooled cash and investments.....	\$3,953,088	\$113,518,698	\$113,692,571	\$3,779,215
Segregated cash accounts.....	544,952	18,574,385	18,526,178	593,159
Taxes receivable.....	52,409,378	55,174,584	52,409,378	55,174,584
Accounts receivable.....	0	151,442	0	151,442
Due from other governments.....	2,938,669	3,022,073	2,938,669	3,022,073
TOTAL ASSETS.....	\$59,846,087	\$190,441,182	\$187,566,796	\$62,720,473
Liabilities:				
Unapportioned monies.....	\$2,349,060	\$58,024,499	\$57,842,487	\$2,531,072
Due to other governments.....	55,348,047	58,196,657	55,348,047	58,196,657
Deposits held due to others.....	1,935,384	56,151,313	56,250,774	1,835,923
Payroll withholdings.....	213,596	18,068,713	18,125,488	156,821
TOTAL LIABILITIES.....	\$59,846,087	\$190,441,182	\$187,566,796	\$62,720,473

The background features a blurred city skyline at night, with various skyscrapers and buildings. A prominent glowing line graph is overlaid on the scene, showing an upward trend from the bottom left towards the top right. The overall color palette is dominated by blues and purples, with a bright light source on the left side creating a lens flare effect.

Statistical Section

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Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	184-191
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.	192-200
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.	201-206
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.	207-213
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	214-216

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

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

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities:										
Net investment in capital assets	\$30,686,354	\$31,075,718	\$31,756,762	\$31,855,432	\$34,058,618	\$34,937,091	\$35,220,498	\$37,710,037	\$37,714,592	\$38,646,885
Restricted for:										
Board of developmental disabilities	634,782	1,997,306	1,877,409	1,037,691	995,103	727,613	1,351,209	2,200,201	2,466,609	4,392,985
Child support	844,863	335,768	349,492	397,555	235,183	75,802	430,072	473,371	501,907	798,711
Real estate	425,794	416,084	543,982	718,926	846,480	968,150	841,270	720,090	499,797	731,529
EMA	338,991	217,259	251,223	243,053	252,084	163,817	230,663	217,638	168,982	214,797
Mun्य Road	486,438	603,153	758,763	765,334	863,217	711,661	657,538	565,886	547,639	721,356
911 equipment	361,966	462,737	519,245	212,303	215,274	210,056	225,064	248,133	164,112	144,889
DD residential	1,211,725	200,436	1,098,877	1,173,653	966,507	1,342,814	888,595	164,622	124,554	153,652
Job and family services	524,719	0	168,201	259,040	133,800	334,063	163,903	624,275	511,448	472,889
Motor vehicle and gas tax	3,658,486	3,624,702	3,985,991	4,079,599	3,985,891	4,353,681	3,494,582	4,190,295	4,629,066	5,698,219
Mental health	1,559,520	1,206,205	1,553,751	1,393,854	1,644,270	1,837,920	2,588,389	2,915,745	3,459,351	3,880,432
Children's services	1,096,317	1,301,689	1,257,699	1,057,951	800,234	599,295	286,457	643,857	895,991	1,272,625
Felony delinquent care and custody	38,931	53,592	52,726	103,199	114,239	138,810	165,383	105,011	0	0
Huron County revolving loan	463,560	0	489,145	471,294	361,028	335,169	262,388	261,664	261,527	261,715
Law Library	(a)	(a)	152,660	240,942	300,671	383,877	528,833	585,791	693,473	585,791
Special Projects CP	(a)	(a)	112,139	63,478	19,378	67,153	120,066	195,721	254,548	292,829
EPA Hazmat	(a)	(a)	105,691	128,737	144,965	115,580	117,326	117,092	125,127	117,788
Mediation	(a)	(a)	(a)	(a)	(a)	72,801	78,887	0	0	0
DRETAC	(a)	(a)	(a)	(a)	(a)	(a)	(a)	221,068	234,294	231,598
Help America Vote	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	173,432	203,302
Help Me Grow	(a)	(a)	196,356	392,144	309,262	322,027	380,408	234,730	245,449	262,669
Ditch Maintenance	(a)	(a)	(a)	118,160	245,186	280,448	280,767	279,261	348,523	500,794
Victims Assistance	(a)	(a)	(a)	102,163	93,919	99,338	99,848	98,255	0	0
Comprehensive Housing	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	129,764	0
DD Trust	(a)	(a)	(a)	115,633	80,075	87,326	89,033	0	0	0
Early Intervention	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	339,633
Clerk of Courts Computer	(a)	(a)	(a)	84,282	117,469	142,606	172,832	240,700	270,389	289,648
Other purposes	3,296,862	1,887,478	982,345	1,181,779	814,619	727,276	834,666	1,062,568	1,315,140	1,494,159
Debt service	0	0	0	0	12,628	22,489	22,489	28,078	22,490	22,489
Capital projects	413,947	655,531	314,193	318,713	92,163	183,697	200,608	862,355	1,284,956	874,763
Unrestricted	2,789,235	3,459,680	4,585,361	5,187,175	6,665,142	(4,675,415)	(4,841,545)	(5,215,629)	(19,654,040)	(24,284,111)
Total Governmental Activities Net Position	\$48,832,490	\$47,497,338	\$51,112,011	\$51,702,090	\$54,367,405	\$44,565,145	\$44,790,955	\$49,493,857	\$37,281,438	\$38,429,718
Business-type Activities:										
Net investment in capital assets	\$2,403,484	\$2,293,375	\$2,142,316	\$2,048,113	\$1,986,062	\$2,001,470	\$1,997,034	\$1,732,894	\$1,621,892	\$1,580,274
Unrestricted (deficit)	(2,352,239)	(4,019,987)	(3,591,240)	(3,385,335)	(3,054,549)	(2,864,976)	(2,529,607)	(2,260,734)	(2,586,655)	(2,599,292)
Total Business-type Activities Net Position	\$51,245	(\$1,726,612)	(\$1,448,924)	(\$1,337,222)	(\$1,068,487)	(\$863,506)	(\$532,573)	(\$27,840)	(\$964,763)	(\$1,019,018)
Primary Government:										
Net investment in capital assets	\$33,089,838	\$33,369,093	\$33,899,078	\$33,903,545	\$36,044,680	\$36,938,561	\$37,217,532	\$39,242,931	\$39,336,484	\$40,227,159
Restricted	15,356,901	12,961,940	14,769,888	14,659,483	13,643,645	14,303,469	14,412,002	17,199,449	19,220,886	24,066,944
Unrestricted (deficit)	436,996	(560,307)	994,121	1,801,840	3,610,593	(7,540,391)	(7,371,152)	(7,476,363)	(22,240,695)	(26,883,403)
Total Primary Government Net Position	\$48,883,735	\$45,770,726	\$49,663,087	\$50,364,868	\$53,298,918	\$43,701,639	\$44,258,382	\$48,966,017	\$36,316,675	\$37,410,700

(a) In previous years net position restricted for other purposes was broken out at a more detailed level.

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Table 2
Huron County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

Fiscal Year (1)	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,113,712	\$7,101,154	\$6,545,289	\$6,563,972	\$6,718,716	\$7,370,587	\$7,168,745	\$7,194,985	\$7,462,963	\$7,841,678
Judicial	1,921,573	1,872,299	1,834,640	1,729,869	1,909,176	2,081,301	2,306,175	2,227,101	2,465,055	2,666,235
Public Safety	5,836,107	5,997,965	5,987,606	6,230,863	6,090,195	5,689,776	6,983,099	6,793,197	8,622,480	10,147,527
Public Works	5,495,315	5,859,620	5,644,623	5,413,278	5,770,976	5,599,766	6,966,818	6,285,941	7,265,160	9,266,432
Health	9,486,878	9,883,231	9,204,469	9,543,413	9,679,054	9,480,113	8,422,164	8,898,983	8,733,640	9,266,432
Human Services	10,885,450	10,479,826	7,954,102	8,198,301	8,459,751	9,264,617	9,356,304	8,955,128	9,171,965	10,067,980
Conservation and Recreation	286,800	311,818	303,502	311,835	321,600	325,200	369,200	360,400	597,400	241,157
Interest and Fiscal Charges	383,109	395,755	361,356	333,806	309,420	317,138	268,001	218,555	236,868	240,721
Bond Issuance Costs	0	0	0	0	31,500	0	0	0	37,500	0
Total Governmental Activities Expenses	40,408,944	41,901,668	37,835,587	38,325,337	39,290,388	40,128,498	41,840,506	39,977,623	43,613,812	47,736,890
Business-type Activities:										
Landfill	1,970,016	4,155,669	2,001,263	2,118,020	2,050,725	1,912,976	2,054,147	2,580,640	2,717,590	2,760,682
Total Business-type Activities Expenses	1,970,016	4,155,669	2,001,263	2,118,020	2,050,725	1,912,976	2,054,147	2,580,640	2,717,590	2,760,682
Total Primary Government Expenses	42,378,960	46,057,337	39,836,850	40,443,357	41,341,113	42,041,474	43,894,653	42,558,263	46,331,402	50,497,572
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	1,732,458	1,591,599	1,631,152	1,652,710	1,650,497	1,630,467	1,604,965	1,633,104	1,500,689	1,572,407
Judicial	434,961	393,475	448,644	421,462	382,658	442,046	417,984	438,082	412,241	433,821
Public Safety	972,275	1,112,769	1,050,336	975,036	909,094	935,467	1,039,649	1,110,482	1,186,343	1,151,672
Public Works	368,871	449,676	296,443	235,911	191,476	219,465	175,358	272,379	301,850	414,787
Health	243,334	650,323	314,865	331,843	742,449	873,874	734,959	537,573	645,299	623,918
Human Services	1,011,772	905,582	1,081,467	942,955	658,492	1,101,272	877,101	755,755	790,091	813,959
Conservation and Recreation	36,964	47,411	48,074	46,278	41,642	44,420	45,133	43,899	63,108	22,903
Operating Grants and Contributions										
General Government:										
Legislative and Executive	35,781	195,499	243,936	102,700	290,737	128,465	96,034	145,428	176,190	433,968
Judicial	138,267	248,332	110,822	883,312	3,241	360,664	346,813	666,168	370,115	1,467,067
Public Safety	744,861	766,126	831,585	694,670	639,936	609,579	718,530	635,096	662,778	693,388
Public Works	5,180,358	4,951,997	5,066,132	4,855,876	4,896,462	5,880,475	4,961,068	5,094,552	5,395,986	6,981,407
Health	5,078,268	5,147,886	3,294,713	3,923,276	4,064,662	3,930,015	3,275,386	3,160,500	3,106,482	3,660,372
Human Services	8,675,283	6,306,582	7,849,392	5,710,932	6,279,665	7,209,230	7,047,556	7,535,182	6,496,952	7,845,865
Conservation and Recreation	0	0	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	27,432	0	0	0	0	0
Capital Grants and Contributions										
Legislative and Executive	89,440	0	0	0	0	0	0	0	0	0
Public Safety	66,000	0	1,649	0	0	0	0	0	0	0
Public Works	683,065	683,065	2,136,267	374,779	3,031,472	326,489	887,978	1,333,172	680,123	1,133,067
Health	90,296	129,046	270,009	15,687	86,507	61,271	0	281,856	271,251	60,000
Human Services	0	0	0	0	0	0	0	0	0	0
Total Governmental Activities Program Revenues	25,582,254	23,579,368	24,673,486	21,167,427	23,896,422	23,753,199	22,228,514	23,643,228	22,059,498	27,308,601

(continued)

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-type Activities:										
<i>Landfill</i>										
Changes for Services	\$2,204,654	\$2,328,835	\$2,252,222	\$2,190,181	\$2,272,218	\$2,271,324	\$2,370,190	\$2,573,439	\$2,502,740	\$2,693,441
Operating Grants and Contributions	0	0	0	0	0	0	0	0	14,000	0
Total Business-Type Activities Program Revenues	2,204,654	2,328,835	2,252,222	2,190,181	2,272,218	2,271,324	2,370,190	2,573,439	2,516,740	2,693,441
Total Primary Government Program Revenues	27,786,908	25,908,203	26,927,708	23,357,608	26,168,640	26,024,523	24,598,704	26,216,667	24,576,238	30,002,042
Net (Expense)/Revenue										
Governmental Activities	(14,826,690)	(18,322,300)	(13,160,101)	(17,157,910)	(15,393,966)	(16,375,299)	(19,611,992)	(16,334,395)	(21,554,314)	(20,428,289)
Business-type Activities	234,638	(1,826,834)	250,959	72,161	221,493	358,348	316,043	(7,201)	(200,850)	(67,241)
Total Primary Government Net (Expense)/Revenue	(\$14,592,052)	(\$20,149,134)	(\$12,909,142)	(\$17,085,749)	(\$15,172,473)	(\$16,016,951)	(\$19,295,949)	(\$16,341,596)	(\$21,755,164)	(\$20,495,530)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	\$1,781,033	\$2,054,064	\$2,230,453	\$2,058,597	\$2,060,643	\$2,124,366	\$2,293,469	\$2,344,440	\$2,403,110	\$2,454,692
Board of Developmental Disabilities	3,004,634	3,015,694	3,282,916	3,236,498	3,092,183	3,223,401	3,210,655	3,245,689	3,256,947	4,383,490
Mental Health	101,401	115,334	156,885	146,905	146,255	140,477	518,464	519,113	514,117	521,274
Senior Services	412,013	414,716	460,145	446,459	450,259	508,636	474,175	495,641	489,278	492,977
Citizens Corp	0	0	0	0	0	0	0	0	0	33,091
Sales Taxes Levied for General Purposes	7,598,363	8,225,716	8,341,835	8,765,559	9,396,408	10,019,599	9,948,350	10,446,536	9,931,618	10,188,208
Grants and Entitlements not Restricted to Specific Programs	2,737,466	2,273,535	1,418,383	2,081,897	2,032,487	2,053,876	1,995,267	2,550,147	2,029,250	1,139,774
Investment Earnings	1,755,765	176,549	136,926	108,016	80,313	93,677	223,828	174,012	465,612	819,312
Miscellaneous	1,441,806	711,540	813,898	904,058	800,733	1,090,675	1,173,594	1,261,719	1,452,200	1,543,751
Total Governmental Activities	17,252,481	16,987,148	16,841,441	17,747,989	18,059,281	19,254,707	19,837,802	21,037,297	20,542,132	21,576,569
Business-type Activities:										
Miscellaneous	37,375	48,526	26,694	39,540	47,242	63,522	14,890	11,934	41,866	12,985
Investment Earnings	0	451	35	1	0	0	0	0	0	1
Total Business-type Activities	37,375	48,977	26,729	39,541	47,242	63,522	14,890	11,934	41,866	12,986
Total Primary Government	17,289,856	17,036,125	16,868,170	17,787,530	18,106,523	19,318,229	19,852,692	21,049,231	20,583,998	21,589,555
Change in Net Position										
Governmental Activities	2,425,791	(1,335,152)	3,681,340	590,079	2,665,315	2,879,408	225,810	4,702,902	(1,012,182)	1,148,280
Business-type Activities	272,013	(1,777,857)	277,688	111,702	268,735	421,870	330,933	4,733	(158,984)	(54,255)
Total Primary Government Change in Net Position	\$2,697,804	(\$3,113,009)	\$3,959,028	\$701,781	\$2,934,050	\$3,301,278	\$556,743	\$4,707,635	(\$1,171,166)	\$1,094,025

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

Fiscal Year (1)	2010	2011	2012	2013
General Fund				
Nonspendable	(1)	\$211,837	\$228,601	\$225,540
Committed	(1)	0	0	0
Assigned	(1)	61,258	105,310	137,705
Unassigned	(1)	3,510,001	4,001,264	4,481,960
Reserved	\$174,293	(1)	(1)	(1)
Unreserved	2,854,335	(1)	(1)	(1)
<i>Total General Fund</i>	<u>3,028,628</u>	<u>3,783,096</u>	<u>4,335,175</u>	<u>4,845,205</u>
All Other Governmental Funds				
Nonspendable	(1)	952,712	720,969	735,445
Restricted	(1)	11,076,070	13,553,052	12,619,753
Unassigned	(1)	(43,648)	0	(10,368)
Reserved	1,211,140	(1)	(1)	(1)
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	11,719,285	(1)	(1)	(1)
Debt Service Funds	0	(1)	(1)	(1)
Capital Projects Funds	923,275	(1)	(1)	(1)
<i>Total All Other Governmental Funds</i>	<u>13,853,700</u>	<u>11,985,134</u>	<u>14,274,021</u>	<u>13,344,830</u>
<i>Total Governmental Funds</i>	<u>\$16,882,328</u>	<u>\$15,768,230</u>	<u>\$18,609,196</u>	<u>\$18,190,035</u>

(1) Fiscal year 2011 was the first year reported in accordance with GASB Statement No. 54.

2014	2015	2016	2017	2018	2019
\$219,614	\$208,102	\$196,906	\$169,184	\$240,509	\$360,268
0	0	0	390,881	0	0
92,172	119,894	222,181	188,312	4,778,606	6,341,214
4,850,250	5,849,128	6,368,650	7,708,551	3,513,444	2,815,013
(1)	(1)	(1)	(1)	(1)	(1)
(1)	(1)	(1)	(1)	(1)	(1)
5,162,036	6,177,124	6,787,737	8,456,928	8,532,559	9,516,495
723,999	832,483	753,784	1,188,785	1,393,294	1,852,789
12,692,693	12,342,619	12,286,417	14,647,849	16,285,413	20,161,867
(60,488)	(23,905)	0	0	(7,423)	(43,488)
(1)	(1)	(1)	(1)	(1)	(1)
(1)	(1)	(1)	(1)	(1)	(1)
(1)	(1)	(1)	(1)	(1)	(1)
13,356,204	13,151,197	13,040,201	15,836,634	17,671,284	21,971,168
\$18,518,240	\$19,328,321	\$19,827,938	\$24,293,562	\$26,203,843	\$31,487,663

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

Fiscal Year	2010	2011	2012	2013
Revenues				
Taxes	\$12,867,002	\$13,769,179	\$14,464,564	\$14,662,925
Charges for Services	4,116,029	4,482,188	4,234,227	4,089,037
Licenses and Permits	3,297	3,001	3,421	2,984
Fines and Forfeitures	534,079	537,899	504,004	428,088
Intergovernmental	23,554,164	20,662,568	21,353,309	18,277,867
Special Assessments	147,358	128,010	129,337	86,149
Interest	174,505	148,659	146,090	120,962
Other	1,441,806	711,540	813,898	904,058
<i>Total Revenues</i>	42,838,240	40,443,044	41,648,850	39,059,494
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,549,459	6,138,329	6,024,582	6,371,903
Judicial	1,895,369	1,864,352	1,771,359	1,856,236
Public Safety	5,458,745	5,657,207	5,745,892	6,105,212
Public Works	6,441,468	6,118,927	6,955,985	5,195,355
Health	9,568,095	9,504,421	9,049,759	9,640,426
Human Services	10,407,887	9,827,233	7,788,596	8,187,096
Conservation and Recreation	286,800	311,818	303,502	315,335
Capital Outlay	264,611	1,068,805	107,237	802,891
Debt Service:				
Principal Retirement	635,000	680,000	703,000	718,000
Interest and Fiscal Charges	376,250	386,050	363,622	336,194
Bond Issuance Costs	10,000	0	0	0
<i>Total Expenditures</i>	40,893,684	41,557,142	38,813,534	39,528,648
<i>Excess of Revenues Over (Under) Expenditures</i>	1,944,556	(1,114,098)	2,835,316	(469,154)
Other Financing Sources (Uses)				
Issuance of Loans	0	0	0	0
Inception of Capital Lease	0	0	0	0
Issuance of Bonds	520,000	0	0	0
Proceeds from the Sale of Assets	0	0	5,650	49,993
Transfers In	1,488,162	1,211,257	1,735,263	1,672,056
Transfers Out	(1,488,162)	(1,211,257)	(1,735,263)	(1,672,056)
<i>Total Other Financing Sources (Uses)</i>	520,000	0	5,650	49,993
<i>Net Change in Fund Balances</i>	\$2,464,556	(\$1,114,098)	\$2,840,966	(\$419,161)
Debt Service as a Percentage of				
Noncapital Expenditures (1)	2.1%	3.0%	2.7%	3.0%

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

2014	2015	2016	2017	2018	2019
\$15,232,363	\$16,016,627	\$16,476,279	\$17,050,781	\$16,584,469	\$18,047,470
4,172,789	4,708,364	4,423,512	4,236,570	4,341,663	4,281,149
3,418	2,855	3,464	3,488	3,652	3,508
400,101	429,958	385,428	411,985	404,387	467,475
18,528,566	20,296,817	19,535,071	21,409,506	19,076,403	23,069,754
82,663	94,025	87,400	136,819	135,037	105,236
74,171	87,257	223,688	164,119	456,404	821,877
800,733	1,090,675	1,173,594	1,261,719	1,452,200	1,543,751
41,933,525	42,726,578	42,308,436	44,674,987	42,454,215	48,340,220
6,419,302	6,374,770	6,793,917	6,956,196	6,587,072	6,554,132
1,953,538	2,019,129	2,222,719	2,107,302	2,235,546	2,285,230
5,814,362	5,854,006	6,161,572	6,187,332	7,485,055	7,536,082
7,994,778	5,121,466	5,600,088	5,143,122	5,198,755	5,712,142
9,539,303	9,167,866	8,405,288	8,313,964	7,903,119	8,080,723
8,521,794	9,331,275	9,067,623	8,428,713	8,379,179	8,842,548
321,600	325,200	369,200	360,400	597,400	241,157
1,369,805	2,597,429	1,992,569	2,080,542	3,413,629	2,804,232
762,000	902,733	923,000	626,783	747,687	971,098
307,338	320,763	272,843	221,009	234,933	235,869
31,500	0	0	0	37,500	0
43,035,320	42,014,637	41,808,819	40,425,363	42,819,875	43,263,213
(1,101,795)	711,941	499,617	4,249,624	(365,660)	5,077,007
0	98,140	0	20,000	33,187	70,584
0	0	0	196,000	432,754	136,229
1,430,000	0	0	0	1,810,000	0
0	0	0	0	0	0
1,805,615	1,697,339	1,884,652	1,900,652	1,438,239	1,757,932
(1,805,615)	(1,697,339)	(1,884,652)	(1,900,652)	(1,438,239)	(1,757,932)
1,430,000	98,140	0	216,000	2,275,941	206,813
\$328,205	\$810,081	\$499,617	\$4,465,624	\$1,910,281	\$5,283,820
2.9%	3.1%	3.0%	2.4%	2.7%	3.0%

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

	2019		% of Total Assessed Valuation
	Total Assessed Valuation (1)	Rank	
<u>Public Utilities</u>			
Nexus Gas Transmission LLC	\$18,479,800	1	1.59%
Railroad Norfolk Southern	17,598,650	2	1.50%
Ohio Edison Co	17,392,120	3	1.47%
American Transmission Systems Inc	12,659,970	4	1.08%
Ohio Power Company	9,472,180	5	0.81%
Columbia Gas of Ohio Inc	5,869,160	6	0.50%
Columbia Gas Transmission Corp	5,724,250	7	0.49%
<u>Real Estate</u>			
Schaffer Mark A	5,606,840	1	0.48%
JCS Farm Land LLC	4,135,760	2	0.35%
Bumb Robert R Trustee	3,916,150	3	0.33%
MTD Consumer Group Inc	3,434,170	4	0.29%
MJRM III LLC	3,386,690	5	0.29%
Pepperidge Farms	(2)	(2)	(2)
Venture Packaging	(2)	(2)	(2)
Sunrise Cooperative	(2)	(2)	(2)
Willard Rental Properties	(2)	(2)	(2)
Railroad CSX Transportation Inc.	(2)	(2)	(2)
R R Donnelley & Sons Co.	(2)	(2)	(2)
A Schulman Inc.	(2)	(2)	(2)
Norfolk & Southern Railroad	(2)	(2)	(2)
Bunge/Solae/Central Soya	(2)	(2)	(2)
<u>Tangible Personal Property</u>			
R R Donnelley & Sons Co.	(2)	(2)	(2)
MTD Consumer Group	(2)	(2)	(2)
Bunge/Solae/Central Soya	(2)	(2)	(2)
Pepperidge Farms	(2)	(2)	(2)
Sunrise Cooperative	(2)	(2)	(2)
Venture Packaging	(2)	(2)	(2)
A Schulman Inc.	(2)	(2)	(2)
Norwalk Furniture	(2)	(2)	(2)
Jason Wisconsin	(2)	(2)	(2)
Fisher-Titus Hospital	(2)	(2)	(2)
Armstrong Air Conditioner	(2)	(2)	(2)
All Others	1,064,435,250		90.81%
Total Assessed Valuation	<u>\$1,172,110,990</u>		<u>100.00%</u>

(1) - Not reported in 2010.

(2) - Excluded in 2019, but reported in 2010.

Source: Huron County Auditor.

2010		
Total Assessed Valuation	Rank	% of Total Assessed Valuation
(1)	(1)	(1)
(1)	(1)	(1)
13,388,870	1	1.28%
(1)	(1)	(1)
4,560,560	2	0.43%
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
7,612,434	1	0.73%
(1)	(1)	(1)
7,499,287	2	0.71%
6,911,543	3	0.66%
5,863,451	4	0.56%
5,401,220	5	0.51%
4,613,249	7	0.44%
5,094,241	6	0.49%
2,641,271	8	0.25%
2,531,211	9	0.24%
2,465,748	10	0.24%
954,611	2	0.09%
43,300	10	0.00%
815,438	3	0.08%
1,353,380	1	0.13%
611,467	4	0.06%
443,196	5	0.04%
354,900	6	0.03%
310,490	7	0.03%
216,345	8	0.02%
197,461	9	0.02%
(1)	(1)	(1)
975,331,587		92.96%
<u>\$1,049,215,260</u>		<u>100.00%</u>

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

Tax Collection Year	Real Property (2)		Personal Property (3)		Public Utility (3)		Totals		Total Direct Tax Rate	Assessed Value as a percent of Estimated Actual Value	
	Residential/ Agricultural/ Assessed	Commercial/ Industrial/ Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed			
											Estimated Actual
2010	\$855,682,460	\$159,190,630	\$2,899,637,400	\$30,056,620	\$120,226,480	\$4,285,550	\$12,244,429	\$1,049,215,260	\$3,032,108,309	\$7.85	34.60%
2011	857,653,390	163,031,210	2,916,241,714	0	0	4,506,240	12,874,971	1,025,190,840	2,929,116,685	7.85	35.00%
2012	863,375,790	165,763,550	2,940,398,114	0	0	30,380,330	86,800,943	1,059,519,670	3,027,199,057	7.85	35.00%
2013	838,905,630	164,206,530	2,866,034,743	0	0	32,804,640	93,727,543	1,035,916,800	2,959,762,286	7.85	35.00%
2014	842,172,890	154,364,490	2,847,249,657	0	0	34,577,290	98,792,257	1,031,114,670	2,946,041,914	7.85	35.00%
2015*	844,634,660	160,171,210	2,870,873,914	0	0	36,336,780	103,819,371	1,041,142,650	2,974,693,285	7.90	35.00%
2016	926,891,580	161,629,390	3,110,059,914	0	0	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	0	0	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	0	0	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	0	0	54,822,650	156,636,143	1,172,110,990	3,348,888,543	8.90	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.

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

Collection Year:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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:										
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
MRDD Operating	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
Senior Services Center	0.50	0.50	0.50	0.50	0.50	0.55	0.55	0.55	0.55	0.55
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County-Wide Rates	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.90	\$7.90	\$7.90	\$7.90	\$8.90
School Districts:										
Bellevue	\$37.95	\$43.10	\$42.90	\$43.05	\$43.79	\$42.68	\$41.55	\$41.60	\$41.60	\$42.40
Norwalk	44.00	43.95	43.95	43.95	43.95	48.90	48.90	48.90	48.90	48.40
Willard	48.95	48.20	51.20	50.30	50.30	51.05	51.05	51.05	51.05	50.20
Monroeville	46.35	35.80	35.80	38.20	38.20	39.50	38.45	38.45	38.45	38.30
New London	34.75	34.30	34.25	34.25	34.25	33.85	33.80	33.55	33.55	33.55
South Central	37.55	36.95	36.95	36.90	36.90	36.40	35.50	35.50	35.50	35.50
Western Reserve	34.15	34.05	34.05	33.85	33.85	33.75	33.75	33.60	33.60	33.55
Seneca East	38.99	38.99	38.99	38.99	38.99	36.65	36.65	34.80	34.80	35.30
Edison	61.20	60.80	61.20	61.35	69.14	68.39	68.24	68.10	68.10	67.74
Buckeye Central	51.30	53.10	53.10	51.50	51.00	50.50	50.10	49.50	49.50	48.70
Plymouth	33.00	32.80	32.80	32.80	32.80	32.10	32.10	32.30	32.30	32.40
Wellington	31.94	28.00	33.05	36.97	36.97	36.69	36.56	36.41	36.41	35.56
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	4.45	4.45	4.45
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	4.70	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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Municipalities:										
Bellevue	\$6.10	\$6.10	\$6.10	\$6.10	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60
Greenwich	6.90	6.90	6.90	6.90	6.90	8.35	8.35	8.35	8.35	7.85
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	7.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.55
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	6.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Willard	4.30	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Townships:										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	5.75
Clarksfield	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Fairfield	6.40	6.40	6.40	6.40	6.40	7.15	7.15	7.15	7.15	7.15
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	4.40
Norwalk	1.30	1.30	1.30	1.30	1.30	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	3.65	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Richmond	3.30	3.30	3.30	3.30	3.30	3.30	3.30	4.80	4.80	4.80
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	6.90	6.90	6.90	6.90	6.90	9.15	9.15	9.15	9.15	9.15
Wakeman	3.40	3.40	3.40	3.40	3.40	4.90	4.90	4.45	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	2.00	2.00
Huron River Joint Fire	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
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	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Herrick Memorial Library	0.77	0.77	0.77	0.77	0.77	0.77	0.77	1.25	1.25	1.25
New London Public Library	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.98	0.975	0.98	0.98	1.275	1.275	1.275	1.275
Seneca East Public Library	0.00	0.00	0.75	0.750	0.75	0.75	0.75	0.75	0.75	0.75
Vermilion Ambulance	1.00	1.00	1.00	1.00	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
2010	\$37,167,668	\$35,660,464	95.94%	\$1,422,566	\$37,083,030	99.77%	\$3,399,003
2011	37,466,511	35,802,160	95.56%	1,323,456	37,125,616	99.09%	3,415,110
2012	38,988,857	37,384,171	95.88%	1,521,237	38,905,408	99.79%	4,248,058
2013	39,763,268	37,609,025	94.58%	2,250,994	39,860,019	100.24%	4,368,604
2014	39,777,857	38,245,782	96.15%	2,611,979	40,857,761	102.71%	3,672,411
2015	41,700,565	40,397,739	96.88%	1,918,457	42,316,196	101.48%	3,542,646
2016	45,236,165	43,691,923	96.59%	1,925,692	45,617,615	100.84%	3,461,819
2017	45,866,639	44,548,401	97.13%	1,942,368	46,490,769	101.36%	3,179,682
2018	46,968,523	45,731,450	97.37%	1,883,844	47,615,294	101.38%	3,034,237
2019	49,718,630	48,322,569	97.19%	1,634,053	49,956,622	100.48%	3,189,215

Source: Huron County Auditor.

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

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

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Accumulated Delinquencies
2010	\$462,098	\$381,999	82.67%	\$16,789	\$398,788	4.21%	\$153,758
2011	463,122	387,510	83.67%	16,984	404,494	4.20%	155,864
2012	444,296	401,857	90.45%	17,123	418,980	4.09%	194,608
2013	401,260	326,649	81.41%	1,094	327,743	0.33%	204,155
2014	390,573	351,451	89.98%	69,741	421,192	16.56%	188,104
2015	362,408	322,856	89.09%	45,704	368,560	12.40%	194,607
2016	364,571	317,859	87.19%	34,899	352,758	9.89%	140,858
2017	427,377	400,591	93.73%	37,550	438,141	8.57%	141,172
2018	447,592	399,380	89.23%	25,445	424,825	5.99%	158,020
2019	285,482	240,247	84.15%	21,485	261,732	8.21%	191,002

(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
2010	5.50%	1.5%	\$7,598,363
2011	5.50%	1.5%	\$8,225,716
2012	5.50%	1.5%	\$8,341,835
2013	5.75%	1.5%	\$8,765,559
2014	5.75%	1.5%	\$9,396,408
2015	5.75%	1.5%	\$9,986,007
2016	5.75%	1.5%	\$9,850,695
2017	5.75%	1.5%	\$10,550,676
2018	5.75%	1.5%	\$9,898,215
2019	5.75%	1.5%	\$10,082,134

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

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

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

Fiscal Year	Total Population (1)	Estimated Actual Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value		Per Capita Net General Bonded Debt
						Net General Bonded Debt	Actual Value	
2010	59,626	\$3,032,108,309	\$8,336,000	\$0	\$8,336,000	0.275%	139.80	
2011	59,702	2,929,116,685	7,646,000	0	7,646,000	0.261%	128.07	
2012	59,798	3,027,199,057	6,933,000	0	6,933,000	0.229%	115.94	
2013	59,858	2,959,762,286	6,200,000	0	6,200,000	0.209%	103.58	
2014	58,714	2,946,041,914	6,853,000	12,628	6,840,372	0.232%	116.50	
2015	58,469	2,974,693,285	5,956,000	22,489	5,933,510	0.199%	101.48	
2016	59,626	3,225,624,743	5,018,000	22,489	4,995,511	0.155%	83.78	
2017	58,439	3,260,440,400	4,446,000	28,078	4,417,922	0.136%	75.60	
2018	58,504	3,242,846,771	5,653,000	22,490	5,630,510	0.174%	96.24	
2019	59,048	3,348,888,543	4,874,000	22,489	4,851,511	0.145%	82.16	

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

(2) See Table 6

Source: Huron County Auditor's Office

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

	2010	2011	2012	2013
Tax Valuation	<u>\$1,049,215,260</u>	<u>\$1,025,190,840</u>	<u>\$1,059,519,670</u>	<u>\$1,035,916,800</u>
Direct Legal Debt Limit (1):				
3.0% of the first \$100,000,000 assessed valuation	\$3,000,000	\$3,000,000	\$3,000,000	\$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	3,000,000
2.5% on the amount in excess of \$300,000,000	<u>18,730,382</u>	<u>18,129,771</u>	<u>18,987,992</u>	<u>18,397,920</u>
Total direct legal debt limitation	<u>\$24,730,382</u>	<u>\$24,129,771</u>	<u>\$24,987,992</u>	<u>\$24,397,920</u>
Total of all County debt outstanding	<u>\$8,336,000</u>	<u>\$7,646,000</u>	<u>\$6,933,000</u>	<u>\$6,200,000</u>
Less:				
Enterprise fund general obligation bonds (3)	\$350,000	\$340,000	\$330,000	\$315,000
Job & Family Services (3)	2,475,000	2,285,000	2,085,000	1,875,000
Fairgrounds Improvements (3)	345,000	320,000	295,000	270,000
Soil & Water Conservation Bonds (3)	305,000	291,000	277,000	262,000
Old Jail Renovations (3)	255,000	235,000	215,000	195,000
Old Job & Family Services Demolition (3)	50,000	45,000	40,000	35,000
Jail Facility Bonds (3)	<u>2,120,000</u>	<u>1,795,000</u>	<u>1,460,000</u>	<u>1,115,000</u>
Total exempt debt	(5,900,000)	(5,311,000)	(4,702,000)	(4,067,000)
Less:				
Funds available in debt service fund	0	0	0	0
Total net indebtedness subject to direct debt	<u>(2,436,000)</u>	<u>(2,335,000)</u>	<u>(2,231,000)</u>	<u>(2,133,000)</u>
Direct Legal Debt Margin	<u>\$22,294,382</u>	<u>\$21,794,771</u>	<u>\$22,756,992</u>	<u>\$22,264,920</u>
Unvoted Debt Limitation (1% of total assessed valuation) (2)	\$10,492,153	\$10,251,908	\$10,595,197	\$10,359,168
Total net indebtedness applicable to limit	<u>(2,436,000)</u>	<u>(2,335,000)</u>	<u>(2,231,000)</u>	<u>(2,133,000)</u>
Total Unvoted Legal Debt Margin	<u>\$8,056,153</u>	<u>\$7,916,908</u>	<u>\$8,364,197</u>	<u>\$8,226,168</u>

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

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

(3) Excluded by state statute

Source: Office of the Auditor, Huron County, Ohio

2014	2015	2016	2017	2018	2019
<u>\$1,031,114,670</u>	<u>\$1,041,142,650</u>	<u>\$1,128,968,660</u>	<u>\$1,141,154,140</u>	<u>\$1,134,996,370</u>	<u>\$1,172,110,990</u>
\$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
18,277,867	18,528,566	20,724,217	21,028,854	20,874,909	21,802,775
<u>\$24,277,867</u>	<u>\$24,528,566</u>	<u>\$26,724,217</u>	<u>\$27,028,854</u>	<u>\$26,874,909</u>	<u>\$27,802,775</u>
<u>\$6,853,000</u>	<u>\$5,956,000</u>	<u>\$5,018,000</u>	<u>\$4,446,000</u>	<u>\$5,653,000</u>	<u>\$4,874,000</u>
\$300,000	\$285,000	\$270,000	\$255,000	\$240,000	\$225,000
1,655,000	1,420,000	1,170,000	905,000	620,000	320,000
240,000	210,000	180,000	145,000	110,000	75,000
247,000	231,000	214,000	197,000	179,000	160,000
175,000	155,000	130,000	110,000	85,000	55,000
30,000	25,000	20,000	15,000	10,000	5,000
755,000	385,000	-	-	-	-
(3,402,000)	(2,711,000)	(1,984,000)	(1,627,000)	(1,244,000)	(840,000)
12,628	22,489	22,489	28,078	22,490	22,489
<u>(3,463,628)</u>	<u>(3,267,489)</u>	<u>(3,056,489)</u>	<u>(2,847,078)</u>	<u>(4,431,490)</u>	<u>(4,056,489)</u>
<u>\$20,934,292</u>	<u>\$21,261,077</u>	<u>\$23,667,728</u>	<u>\$24,181,776</u>	<u>\$22,443,419</u>	<u>\$23,746,286</u>
\$10,311,147	\$10,411,427	\$11,289,687	\$11,411,541	\$11,349,964	\$11,721,110
<u>(3,463,628)</u>	<u>(3,267,489)</u>	<u>(3,056,489)</u>	<u>(2,847,078)</u>	<u>(4,431,490)</u>	<u>(4,056,489)</u>
<u>\$6,847,519</u>	<u>\$7,143,938</u>	<u>\$8,233,198</u>	<u>\$8,564,463</u>	<u>\$6,918,474</u>	<u>\$7,664,621</u>

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

Fiscal Year	Governmental Activities				Business-Type Activities				Total Primary Government	(b) Population	(c) Personal Income	(c) Per Capita Personal Income	Outstanding Debt Per Capita
	(a) General Obligation Bonds	(a) Loans	(a) Capital Leases	General Obligation Bonds	General Obligation Notes	(a) Capital Leases	Total Primary Government						
2010	\$7,986,000	\$0	\$0	\$350,000	\$0	\$82,621	\$8,418,621	59,626	\$1,772,204,000	29,722	141		
2011	7,306,000	0	0	340,000	0	63,537	7,709,537	59,702	1,834,650,000	30,730	129		
2012	6,603,000	0	0	330,000	0	43,442	6,976,442	59,798	1,846,234,000	30,875	117		
2013	5,885,000	0	0	315,000	0	22,282	6,222,282	59,858	1,911,483,000	31,934	104		
2014	6,553,000	0	0	300,000	0	0	6,853,000	58,714	1,938,032,000	33,008	117		
2015	5,671,000	77,407	0	285,000	0	0	6,033,407	58,469	2,087,226,362	35,698	104		
2016	4,748,000	77,407	0	270,000	0	0	5,095,407	59,626	2,173,546,578	36,453	85		
2017	4,191,000	78,854	144,770	255,000	0	156,011	4,825,635	58,439	2,175,099,580	37,220	83		
2018	5,413,000	90,978	438,900	240,000	0	118,547	6,301,425	58,504	2,271,476,304	38,826	108		
2019	4,649,000	136,880	392,713	225,000	0	80,075	5,483,668	59,048	2,380,992,504	40,323	93		

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

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

(c) Bureau of Labor Market Information.

Table 14
Huron County, Ohio
Computation of Direct and Overlapping Debt
As of December 31, 2019

	Debt Outstanding (1)	Percent Applicable to County (2)	Amount Applicable to County
Direct Debt:			
County	\$5,178,593	100.00%	\$5,178,593
Overlapping Debt:			
School Districts:			
Bellevue City School District	20,659,991	35.53%	7,340,495
Buckeye Central School District	6,265,000	0.22%	13,783
Ehove Career Center	1,120,000	26.94%	301,728
Lorain County Career Center	1,989,293	0.12%	2,387
Monroeville LSD	4,009,333	93.25%	3,738,703
New London LSD	675,000	87.35%	589,613
Norwalk CSD	5,620,000	100.00%	5,620,000
Plymouth Shiloh LSD	385,000	14.79%	56,942
Seneca East LSD	7,664,893	13.58%	1,040,892
Wellington XV School District	11,152,141	3.56%	397,016
Western Reserve LSD	945,000	99.85%	943,583
Willard City School District	11,495,761	99.82%	11,475,069
Municipalities:			
Bellevue	0	44.00%	0
Milan	0	23.00%	0
Plymouth	211,853	55.98%	118,595
Willard	961,000	100.00%	961,000
Overlapping Debt	73,154,265	44.56%	32,599,806
Total Direct and Overlapping Debt	\$78,332,858	48.23%	\$37,778,399

(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)
2010	\$635,000	\$376,250	\$1,011,250	\$40,893,284	2.47%
2011	680,000	386,050	1,066,050	41,557,142	2.57%
2012	703,000	363,622	1,066,622	38,813,534	2.75%
2013	718,000	336,194	1,054,194	39,528,648	2.67%
2014	762,000	307,338	1,069,338	43,023,169	2.49%
2015	882,000	320,763	1,202,763	42,014,637	2.86%
2016	923,000	272,843	1,195,843	41,808,819	2.86%
2017	557,000	273,032	830,032	40,425,363	2.05%
2018	588,000	219,949	807,949	42,819,875	1.89%
2019	764,000	217,977	981,977	43,263,213	2.27%

(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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
Legislative and Executive										
Commissioners	3	3	3	3	4	3	3	3	3	3
Auditor	12	13	13	14	12	12	12	11	12	12
Treasurer	4	3	3	4	4	3	3	3	3	5
Prosecuting Attorney (3)	12	11	11	11	10	11	11	9	9	8
Board of Elections	5	6	5	4	5	7	7	6	6	6
Recorder	4	4	4	4	4	4	4	3	3	4
Buildings and Grounds	11	11	13	13	10	10	11	10	10	10
Data Processing	1	1	1	1	1	1	1	1	1	1
Risk Management	2	2	2	1	1	1	1	1	1	1
Judicial										
Common Pleas Court	6	7	6	5	6	6	7	12	12	12
Probate Court	4	3	4	4	4	3	3	3	3	3
Public Defender	5	5	5	5	(1)	(1)	(1)	(1)	(1)	(1)
Juvenile Court	10	11	11	10	6	10	11	19	19	20
Clerk of Courts	13	13	13	13	13	13	12	12	12	12
Law Library	2	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Public Safety										
Sheriff	76	76	68	63	63	64	68	68	70	68
Probation	9	7	10	11	10	7	6	6	6	6
Disaster Services	3	3	2	2	2	2	2	2	2	2
Dog Warden	3	3	4	3	(1)	(1)	(1)	(1)	(1)	(1)
Coroner	3	3	3	2	2	2	2	2	2	2
Public Works										
Engineer	30	27	29	32	32	31	33	38	39	39
Health										
DD	52	58	56	60	96	101	104	94	96	86
Alcohol, Drug Abuse and Mental Health	2	1	2	2	1	2	2	2	2	2
Human Services										
Jobs and Family Services	43	43	45	46	43	42	42	40	44	48
Children's Services	19	18	18	15	20	19	22	17	18	17
Child Support Enforcement Agency	14	12	14	15	14	14	14	15	14	15
Veteran Services	13	14	14	11	7	10	10	11	11	11
Conservation and Recreation										
Parks	6	7	1	6	1	0	0	0	0	0
Total Governmental Activities	367	366	360	360	371	378	391	388	398	393
Business-Type Activities										
Landfill & Solid Waste Operation	9	8	8	11	9	9	8	6	7	8
Total Business-Type Activities	9	8	8	11	9	9	8	6	7	8
Total All Employees	376	374	368	371	380	387	399	394	405	401

Source: Huron County Auditor's Office.
(1) Department not reported prior to 2016.
(2) Department not reported prior to 2018.
(3) Department includes Victim Assistance.

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

Employer	2019	
	Employees	Percentage of Total County Employment
Fisher-Titus Medical Center	1,300	4.68%
MTD Products/Midwest Industries	1,100	3.96%
LSC Communications RR Donnelley & Sons	750	2.70%
Norfolk Southern Corporation	750	2.70%
Pepperidge Farms Incorporated	650	2.34%
Huron County Government	460	1.65%
Berry Global	371	1.33%
Borgers	325	1.17%
R & L Carriers	309	1.11%
Norwalk City Schools	299	1.08%
Total Principal Employers	6,314	22.72%
Total Employment within the County	27,800	
Employer	2010	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,450	6.32%
MTD Products/Midwest Industries	925	4.03%
Fisher-Titus Medical Center	675	2.94%
Pepperidge Farms Inc	600	2.62%
Huron County	495	2.16%
Mercy Hospital of Willard	490	2.14%
CSX Transportations	425	1.85%
Venture Packaging	360	1.57%
Norwalk Schools	310	1.35%
Walmart	245	1.07%
Total Principal Employers	5,975	26.05%
Total Employment within the County	22,942	

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

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Table 18
Huron County, Ohio
Capital Asset Statistics by Function

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
Legislative and Executive										
Commissioners			7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589
Administrative office space (sq. ft.)	7589	7589	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589
Auditor										
Administrative office space	3774	3774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774
Treasurer										
Administrative office space	6350	6350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350
Prosecuting Attorney										
Administrative office space	2204	2204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Board of Elections										
Administrative office space	5060	5060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060
Voting Machines	40	40	40	40	40	244	2,529	2,529	2,529	2,529
Recorder										
Administrative office space	4444	4444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444
Buildings and Grounds										
Administrative office space	3276	3276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276
Data Processing										
Administrative office space	140	140	140	140	140	140	140	140	140	140
Judicial										
Common Pleas Court										
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Probate Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Clerk of Courts										
Administrative office space	1950	1950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
Law Library										
Administrative office space	10053	10053	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	136	340	340	340	340	340
Number of patrol & safety vehicles	25	24	24	21	30	34	26	22	22	22
Probation										
Administrative office space	2204	2204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Disaster Services										
Number of emergency response vehicles	2	2	2	1	2	2	2	2	2	2

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Public Works										
Engineer										
Centerline miles of roads	226.25	226.25	226.250	226.250	229.824	226.246	226.320	223.840	223.840	223.840
Number of bridges	406	406	406	406	406	405	406	406	390	390
Number of culverts	3485	3485	3,485	3,497	3,497	3,497	3,497	3,160	3,160	3,160
Number of traffic signs	3107	3100	3,274	3,265	3,227	2,179	4,241	4,241	4,241	4,241
Number of vehicles	42	43	42	48	48	47	46	52	52	52
Health										
DD										
Number and type of facilities	3	2	2	2	2	2	1	1	1	1
Number of busses	1	1	2	4	5	5	7	7	7	7
Human Services										
*Jobs and Family Services										
Administrative office space	4,270	4,270	28,600	28,600	28,600	28,600	28,600	28,600	28,600	28,600
*Children's Services										
& Workforce	10,500	10,500	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300
*Child Support Enforcement Agency										
Administrative office space	5,000	5,000	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300
*Family Support	6,800	6,800								
WIC	1,234	1,234								
OMJ	1,422	1,422								
** Number of vehicles	9	10	10	10	9	9	6	6	6	6
*Veteran Services										
Administrative office space	4,200	4,200	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220
Number of vehicles	3	3	3	2	0	0	2	2	2	2

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

** Total Vehicles Shared Per Agency

*Square Footage Corrected for JFS and Veterans Services

Table 19
Huron County, Ohio
Operating Indicators by Function

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
Legislative & Executive										
<i>Commissioners</i>										
Number of resolutions	404	395	409	385	464	393	457	407	441	449
Number of meetings	68	74	72	70	68	74	74	69	71	77
<i>Auditor</i>										
Number of non-exempt conveyances	1,166	1,193	1,237	1,295	1,663	962	1,483	1,000	947	1,073
Number of exempt conveyances	834	940	959	1,027	989	912	1,167	1,040	911	880
Number of real estate transfers	2,000	2,133	2,196	2,322	2,652	1,874	2,150	3,491	3,006	5,802
Number of parcels	40,349	40,379	40,499	40,524	40,549	40,588	41,656	42,263	42,045	41,991
Number of checks issued	12,672	12,281	12,407	12,908	12,802	12,582	13,308	26,221	26,552	27,386
<i>Board of Elections</i>										
Number of registered voters	35,110	36,414	35,951	35,741	36,044	35,499	35,116	36,803	37,360	36,993
Number of voters last general election	10,624	19,329	10,617	25,343	15,733	9,096	9,099	24,711	17,129	16,897
Percentage of register voters that voted	30.03%	53.08%	29.53%	70.91%	43.65%	25.63%	25.91%	67.00%	45.85%	45.00%
<i>Recorder</i>										
Number of deeds recorded	1,991	2,098	1,965	2,037	2,013	1,971	2,114	2,105	1,933	1,955
Number of mortgages recorded	1,633	1,681	1,667	1,796	1,639	1,583	2,068	2,146	1,751	1,791
Number of military discharges recorded	59	55	35	3	2	2	1	7	6	9
Judicial										
<i>Common Pleas Court</i>										
Number of civil cases filed	420	370	667	624	321	338	374	532	546	677
Number of criminal cases filed	489	410	311	320	354	362	383	282	246	273
Number of domestic cases filed	260	246	231	225	227	246	259	268	258	251
<i>Clerk of Courts</i>										
Number of civil cases filed	420	370	667	624	321	338	374	532	546	677
Number of criminal cases filed	489	410	311	320	354	362	383	282	246	273
<i>Domestic Relations</i>										
Number of cases filed	231	246	231	225	227	246	259	268	258	251
Number of protective orders	29	38	19	24	17	13	28	34	49	32
<i>Juvenile Court</i>										
Number of civil cases filed	152	144	186	202	204	187	224	167	247	234
Number of criminal cases filed	32	10	28	29	41	47	12	5	8	2
Number of adjudged delinquent cases filed	259	322	337	356	349	440	265	366	382	519
<i>Probate Court</i>										
Number of civil cases filed	1,196	1,125	852	680	666	701	728	749	729	701

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Public Safety										
<i>Sheriff</i>										
Jail Operations:										
Average daily census	122.00	107.00	107.30	108.90	92.50	97.50	105.00	92.00	108.00	93.45
Prisoners booked	2,093	2,068	2,004	1,936	2,008	2,061	1,916	2,094	2,091	2,224
Prisoners released	1,532	1,476	1,425	1,442	1,444	1,471	1,876	2,122	2,011	2,221
Law Enforcement:										
Number of incidents	6,377	9,358	7,706	5,656	6,459	6,473	8,025	6,341	6,112	4,841
Number of citations	579	1,044	973	276	926	816	632	658	750	536
Number of papers served	1,596	1,385	1,501	2,044	2,444	2,284	3,239	3,052	3,339	3,941
Number of court house security hours	4,005	4,041	4,197	4,171	4,133	3,999	4,213	3,980	4,105	4,095
<i>Disaster Services</i>										
Number of emergency responses	30	21	17	11	8	21	12	9	12	14
<i>Coroner</i>										
Number of cases investigated	68	64	72	69	49	68	66	39	55	45
Number of autopsies performed	36	33	36	30	19	25	23	20	14	14
Public Works										
<i>Engineer</i>										
Miles of roads resurfaced	12.000	11.200	11.500	16.340	22.791	21.770	13.380	3.600	11.901	11.800
Bridges replaced/rehabilitated	9	5	9	4	8	12	7	11	6	10
Culverts replaced/improved	17	10	17	13	2	5	13	27	6	7
<i>Building Department</i>										
Number of permits received from cities, villages and townships	416	457	470	459	370	408	499	506	411	395
Health										
<i>DD</i>										
Number of students enrolled:										
Early intervention program	97	87	80	120	109	112	92	78	77	54
School Age	13	14	12	14	14	16	17	16	17	18
Number employed at workshop	156	143	152	147	145	151	144	144	144	15
<i>Health</i>										
Average client count - intensive	459	570	914	571	729	1,664	4,613	4,976	4,924	4,834
Average client count - non-intensive	5,634	6,969	7,043	8,533	7,517	6,775	5,559	7,005	6,994	6,951

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)
2010	\$1,049,215,260	\$767,077,000	395
2011	1,025,190,840	788,005,000	387
2012	1,059,519,670	795,249,000	506
2013	1,035,916,800	815,162,000	499
2014	1,031,114,670	816,035,000	408
2015	1,041,142,650	830,239,000	370
2016	1,128,968,660	867,073,000	459
2017	1,141,154,140	875,943,000	470
2018	1,134,996,370	883,000,000	457
2019	1,172,110,990	916,183,000	416

(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, 2019

<u>Population</u> <u>Year</u>	<u>Population</u>
2010	59,626
2011	59,702
2012	59,798
2013	59,858
2014	58,714
2015	58,469
2016	59,626
2017	58,439
2018	58,504
2019	59,048

Source: U.S. Bureau of the Census

<u>Unemployment</u> <u>Year</u>	<u>County</u> <u>Employed</u>	<u>County</u> <u>Unemployed</u>	<u>Unemployment Rate</u>		
			<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
2013	23,200	2,800	10.80%	7.20%	6.70%
2014	23,900	2,100	8.10%	4.80%	5.60%
2015	27,500	1,800	6.60%	4.90%	5.30%
2016	26,100	1,800	6.50%	4.80%	4.50%
2017	25,200	1,800	6.50%	4.50%	3.90%
2018	26,200	1,600	5.80%	4.60%	3.90%
2019	26,400	1,600	5.90%	4.20%	3.50%

Employment by Industrial Group

<u>Industrial Group</u>	<u>Payroll totals (1)</u> <u>(in 000's)</u>							
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Construction	\$68,584	\$77,772	\$77,836	\$82,842	\$93,698	\$96,404	\$101,253	\$109,359
Manufacturing	248,790	254,431	258,406	265,326	273,132	277,995	275,347	285,900
Transportation and utilities	36,506	35,389	33,603	35,096	37,431	37,580	40,387	45,102
Wholesale and retail trade	45,154	45,546	47,330	48,166	52,591	52,420	51,498	54,298
Finance, insurance and real estate	15,710	16,636	22,282	19,099	19,299	19,798	23,802	20,804
Services	213,066	217,929	211,097	216,414	222,582	237,658	254,132	274,802
State and local government	91,245	90,099	90,624	90,425	90,132	91,865	93,205	94,355
Total	<u>\$719,055</u>	<u>\$737,802</u>	<u>\$741,178</u>	<u>\$757,368</u>	<u>\$788,865</u>	<u>\$813,720</u>	<u>\$839,624</u>	<u>\$884,620</u>

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

Source: Ohio Bureau of Employment Services

Table 22
Huron County, Ohio
Miscellaneous Statistics
As of December 31, 2019

Date Formed:	1809
County Seat:	Norwalk
County Employees:	463

Number of political subdivisions totally or partially within the County

Municipalities:	10
Townships:	19
School Districts:	12

Higher Educational Facilities Within 25 Miles of Huron County

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

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

OHIO AUDITOR OF STATE KEITH FABER



HURON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 10/1/2020

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

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www.ohioauditor.gov