OHIO AUDITOR OF STATE
KEITH FABER

HARRISON COUNTY
DECEMBER 31, 2022

TABLE OF CONTENTS

HARRISON COUNTY
DECEMBER 31, 2022

TABLE OF CONTENTS
(Continued)

TITLE	PAGE

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

INDEPENDENT AUDITOR'S REPORT

Harrison County
100 West Market Street
Cadiz, Ohio 43907

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the cash-basis financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Harrison County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, and the respective changes in cash-basis financial position thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, and Gas Tax Funds for the year then ended in accordance with the cash-basis of accounting described in Note 2.

Basis for Opinions

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

Emphasis of Matter - Accounting Basis

Ohio Administrative Code § 117-2-03(B) requires the County to prepare its annual financial report in accordance with accounting principles generally accepted in the United States of America. We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted to opine on the financial statements as a whole that collectively comprise the County's basic financial statements.

The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied to 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, this schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2024, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Keith Faber
Auditor of State
Columbus, Ohio

January 10, 2024

This page intentionally left blank.

Harrison County, Ohio
Statement of Net Position - Cash Basis
December 31, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	$ 41,204,253	$ 764,299	$ 41,968,552
Cash and Cash Equivalents in Segregated Accounts	10,723	-	10,723
Total Assets	41,214,976	764,299	41,979,275
Liabilities			
Net Position			
Restricted for:			
Capital Outlay	9,994,793	-	9,994,793
Debt Service	126	-	126
Legislative and Executive	2,113,596	-	2,113,596
Judicial	1,955,816	-	1,955,816
Public Works	2,717,760	-	2,717,760
Human Services	5,589,868	-	5,589,868
Health	5,368,730	-	5,368,730
Public Safety	2,188,514	-	2,188,514
Other Purposes	3,321,858	-	3,321,858
Unrestricted	7,963,915	764,299	8,728,214
Total Net Position	$ 41,214,976	$ 764,299	$ 41,979,275

See accompanying notes to the basic financial statements.

Harrison County, Ohio
Statement of Activities - Cash Basis
For the Year Ended December 31, 2022

		Program Receipts			Net (Disbursement) Receipts and Changes in Net Position — Primary Government		
	Disbursements	Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General Government							
Legislative and Executive	$ 5,117,125	$ 1,833,500	$ 210,415	$ -	$ (3,073,210)	$ -	$ (3,073,210)
Judicial	2,115,114	453,792	455,647	-	(1,205,675)	-	(1,205,675)
Public Safety	5,908,814	825,415	145,725	-	(4,937,674)	-	(4,937,674)
Public Health	2,274,176	67,413	358,652	-	(1,848,111)	-	(1,848,111)
Human Services	7,799,914	436,503	4,765,345	-	(2,598,066)	-	(2,598,066)
Public Works	5,323,776	932,845	5,514,766	-	1,123,835	-	1,123,835
Capital Outlay	2,697,191	-	354,151	616,498	(1,726,542)	-	(1,726,542)
Debt Service							
Principal Retirement	89,817	-	-	-	(89,817)	-	(89,817)
Interest and Fiscal Charges	693	-	-	-	(693)	-	(693)
Total Governmental Activities	31,326,620	4,549,468	11,804,701	616,498	(14,355,953)	-	(14,355,953)
Business-Type Activities							
Water	652,251	355,618	-	11,527	-	(285,106)	(285,106)
Sewer	536,462	84,125	-	456,366	-	4,029	4,029
Public Transit	735,175	283,371	438,680	-	-	(13,124)	(13,124)
Total Business-Type Activities	1,923,888	723,114	438,680	467,893	-	(294,201)	(294,201)
Total	$ 33,250,508	$ 5,272,582	$ 12,243,381	$ 1,084,391	(14,355,953)	(294,201)	(14,650,154)

	Governmental Activities	Business-Type Activities	Total
General Receipts			
Property Taxes Levied for:			
General Purposes	2,345,660	-	2,345,660
Health	2,369,242	-	2,369,242
County Home	1,738,336	-	1,738,336
Human Services	910,700	-	910,700
Public Safety	2,182,460	-	2,182,460
Other Purposes	722,626	-	722,626
Sales Taxes Levied for:			
General Purposes	2,674,074	-	2,674,074
Capital Outlay	880,124	-	880,124
Other Purposes	29,550	-	29,550
Grants and Entitlements not Restricted to Specific Programs	2,409,600	-	2,409,600
Payments in Lieu of Taxes	1,628	-	1,628
Other Local Taxes	55,159	-	55,159
Proceeds of OWDA Loans	-	89,665	89,665
Investment Earnings	231,659	-	231,659
Miscellaneous	2,259,071	77,532	2,336,603
Total General Receipts	18,809,889	167,197	18,977,086
Transfers	(300,000)	300,000	-
Advances	32,737	(32,737)	-
Total General Receipts and Transfers	18,542,626	434,460	18,977,086
Change in Net Position	4,186,673	140,259	4,326,932
Net Position Beginning of Year	37,028,303	624,040	37,652,343
Net Position End of Year	$ 41,214,976	$ 764,299	$ 41,979,275

See accompanying notes to the basic financial statements.

Harrison County, Ohio
Statement of Cash Basis Assets and Fund Balance
Governmental Funds
December 31, 2022

	General	Board of Developmental Disabilities Fund	Gas Tax Fund	Capital Improvements Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Investments	$ 7,731,937	$ 5,356,686	$ 2,669,602	$ 4,789,948	$ 20,180,832	$ 40,729,005
Cash and Cash Equivalents in Segregated Accounts	5,353	-	-	-	5,370	10,723
Total Assets	$ 7,737,290	$ 5,356,686	$ 2,669,602	$ 4,789,948	$ 20,186,202	$ 40,739,728
Fund Balances						
Nonspendable	$ 183,335	$ -	$ -	$ -	$ -	$ 183,335
Restricted	-	5,356,686	2,669,602	4,789,948	20,251,490	33,067,726
Assigned	1,381,103	-	-	-	-	1,381,103
Unassigned	6,172,852	-	-	-	(65,288)	6,107,564
Total Fund Balance	7,737,290	5,356,686	2,669,602	4,789,948	20,186,202	40,739,728
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 7,737,290	$ 5,356,686	$ 2,669,602	$ 4,789,948	$ 20,186,202	$ 40,739,728

See accompanying notes to the basic financial statements.

Harrison County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position - Cash Assets of Governmental Activities
December 31, 2022

Total Governmental Fund Balances	$	40,739,728
Amounts reported for governmental activities in the statement of net position are different because:		
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and net position of the internal service fund are included in governmental activities in the statement of net position.		475,248
Net Position of Governmental Activities	$	41,214,976

See accompanying notes to the basic financial statements.

Harrison County, Ohio
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	General	Board of Developmental Disabilities Fund	Gas Tax Fund	Capital Improvements Fund	Other Governmental Funds	Total Governmental Funds
Receipts						
Property Taxes	$ 2,345,660	$ 2,369,242	$ -	$ -	$ 5,554,122	$ 10,269,024
Sales Taxes	2,674,074	-	-	594,890	314,784	3,583,748
Other Local Taxes	-	-	-	-	55,159	55,159
Payments in Lieu of Taxes	1,628	-	-	-	-	1,628
Special Assessments	-	-	-	-	5,641	5,641
Charges for Services	1,086,021	-	900,964	-	2,412,156	4,399,141
Licenses and Permits	1,722	-	10,220	-	-	11,942
Fines and Forfeitures	78,310	-	18,331	-	41,744	138,385
Intergovernmental	948,928	351,954	5,059,300	-	8,459,763	14,819,945
Investment Income	231,659	-	4,417	-	-	236,076
Contributions and Donations	-	-	-	-	796	796
Miscellaneous	1,871,476	87,357	29,108	10,000	261,130	2,259,071
Total Receipts	9,239,478	2,808,553	6,022,340	604,890	17,105,295	35,780,556
Disbursements						
Current:						
General Government						
Legislative and Executive	3,821,815	-	-	-	1,286,315	5,108,130
Judicial	1,343,656	-	-	-	769,324	2,112,980
Public Safety	1,652,154	-	-	-	4,252,088	5,904,242
Public Health	-	2,153,036	-	-	121,140	2,274,176
Human Services	428,340	-	-	-	7,364,563	7,792,903
Public Works	107,387	-	4,473,650	-	738,776	5,319,813
Capital Outlay	-	-	1,441,721	225,027	1,030,443	2,697,191
Debt Service:						
Principal Retirement	-	-	79,509	-	10,308	89,817
Interest and Fiscal Charges	-	-	616	-	77	693
Total Disbursements	7,353,352	2,153,036	5,995,496	225,027	15,573,034	31,299,945
Excess of Receipts Over (Under) Disbursements	1,886,126	655,517	26,844	379,863	1,532,261	4,480,611
Other Financing Sources (Uses)						
Advances In	184,437	-	-	-	-	184,437
Advances Out	-	-	(100,000)	-	(51,700)	(151,700)
Transfers In	-	-	-	-	916,210	916,210
Transfers Out	(1,216,210)	-	-	-	-	(1,216,210)
Total Other Financing Sources (Uses)	(1,031,773)	-	(100,000)	-	864,510	(267,263)
Net Change in Fund Balances	854,353	655,517	(73,156)	379,863	2,396,771	4,213,348
Fund Balances Beginning of Year	6,882,937	4,701,169	2,742,758	4,410,085	17,789,431	36,526,380
Fund Balances End of Year	$ 7,737,290	$ 5,356,686	$ 2,669,602	$ 4,789,948	$ 20,186,202	$ 40,739,728

See accompanying notes to the basic financial statements.

Harrison County, Ohio

Reconciliation of the Statement of Receipts, Disbursements and Changes in Cash Basis Fund Balances of Governmental Funds to the Statement of Activities - Cash Basis

For the Year Ended December 31, 2022

Net Change in Fund Balances - Total Governmental Funds	$	4,213,348
Amounts reported for governmental activities in the statement of activities are different because:		
The internal service fund used by management to charge the costs of insurance to invididual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		(26,675)
Change in Net Position of Governmental Activities	$	4,186,673

See accompanying notes to the basic financial statements.

Harrison County, Ohio

Statement of Cash Receipts, Disbursements and Changes in
In Cash Basis Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Receipts				
Property Taxes	$ 2,207,000	$ 2,207,000	$ 2,345,660	$ 138,660
Sales Taxes	2,500,000	2,500,000	2,674,074	174,074
Payments in Lieu of Taxes	-	3,217	1,628	(1,589)
Charges for Services	824,865	824,865	800,796	(24,069)
Licenses and Permits	900	1,342	1,722	380
Fines and Forfeitures	63,000	63,000	78,310	15,310
Intergovernmental	756,999	789,942	948,928	158,986
Investment Income	350,000	350,000	231,659	(118,341)
Miscellaneous	488,000	900,843	1,752,099	851,256
Total Receipts	7,190,764	7,640,209	8,834,876	1,194,667
Disbursements				
Current:				
General Government				
Legislative and Executive	3,552,249	3,742,327	3,467,813	274,514
Judicial	1,629,673	1,633,404	1,343,656	289,748
Public Safety	1,785,319	1,475,319	1,389,071	86,248
Human Services	492,051	501,440	428,340	73,100
Public Works	125,810	125,810	107,387	18,423
Total Disbursements	7,585,102	7,478,300	6,736,267	742,033
Excess of Receipts Over (Under) Disbursements	(394,338)	161,909	2,098,609	1,936,700
Other Financing Sources (Uses)				
Advances In	-	-	184,437	184,437
Transfers Out	(857,000)	(1,533,263)	(1,626,210)	(92,947)
Total Other Financing Sources (Uses)	(857,000)	(1,533,263)	(1,441,773)	91,490
Net Change in Fund Balance	(1,251,338)	(1,371,354)	656,836	2,028,190
Fund Balance Beginning of Year	5,644,203	5,644,203	5,644,203	-
Prior Year Encumbrances Appropriated	172	172	172	-
Fund Balance End of Year	$ 4,393,037	$ 4,273,021	$ 6,301,211	$ 2,028,190

See accompanying notes to the basic financial statements.

Harrison County, Ohio

Statement of Cash Receipts, Disbursements and Changes in
In Cash Basis Fund Balance - Budget and Actual (Budget Basis)
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Receipts				
Property Taxes	$ 2,200,000	$ 2,200,000	$ 2,369,242	$ 169,242
Intergovernmental	294,307	294,507	351,954	57,447
Contributions and Donations	200	200	-	(200)
Miscellaneous	122,693	122,693	87,357	(35,336)
Total Receipts	2,617,200	2,617,400	2,808,553	191,153
Disbursements				
Current:				
Public Health	2,668,635	2,668,635	2,144,088	524,547
Net Change in Fund Balance	(51,435)	(51,235)	664,465	715,700
Fund Balance Beginning of Year	4,655,072	4,655,072	4,655,072	-
Fund Balance End of Year	$ 4,603,637	$ 4,603,837	$ 5,319,537	$ 715,700

See accompanying notes to the basic financial statements.

Harrison County, Ohio
Statement of Cash Receipts, Disbursements and Changes in
In Cash Basis Fund Balance - Budget and Actual (Budget Basis)
Gas Tax Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Receipts				
Charges for Services	$ 460,000	$ 460,000	$ 900,964	$ 440,964
Licenses and Permits	3,950	7,110	10,220	3,110
Fines and Forfeitures	23,000	23,000	18,331	(4,669)
Intergovernmental	4,335,000	4,335,000	5,059,300	$ 724,300
Investment Income	2,500	2,917	4,417	1,500
Miscellaneous	10,000	12,451	29,108	16,657
Total Receipts	4,834,450	4,840,478	6,022,340	1,181,862
Disbursements				
Current:				
Public Works	4,782,337	5,134,736	4,473,650	661,086
Capital Outlay	860,000	1,441,721	1,441,721	-
Debt Service:				
Principal Retirement	204,384	204,384	79,509	124,875
Interest and Fiscal Charges	616	616	616	-
Total Disbursements	5,847,337	6,781,457	5,995,496	785,961
Excess of Receipts Over (Under) Disbursements	(1,012,887)	(1,940,979)	26,844	1,967,823
Other Financing Sources (Uses)				
Advances Out	-	-	(100,000)	(100,000)
Net Change in Fund Balance	(1,012,887)	(1,940,979)	(73,156)	1,867,823
Fund Balance Beginning of Year	2,746,683	2,746,683	2,746,683	-
Fund Balance End of Year	$ 1,733,796	$ 805,704	$ 2,673,527	$ 1,867,823

See accompanying notes to the basic financial statements.

Harrison County, Ohio

Statement of Fund Net Position - Cash Basis

Proprietary Funds

December 31, 2022

	Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Equity in Pooled Cash and Investments	$ 764,299	$ 475,248
Net Position		
Unrestricted	764,299	475,248
Total Net Position	$ 764,299	$ 475,248

See accompanying notes to the basic financial statements.

Harrison County, Ohio
Statement of Cash Receipts, Disbursements and Changes in Fund Net Position - Cash Basis
Proprietary Funds
For the Year Ended December 31, 2022

	Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
Operating Receipts		
Charges for Services	$ 723,114	$ 35,595
Other	77,532	-
Total Operating Receipts	800,646	35,595
Operating Disbursements		
Personal Services	1,029,828	-
Contractual Services	58,673	62,270
Materials and Supplies	220,122	-
Capital Outlay	301,421	-
Total Operating Disbursements	1,610,044	62,270
Operating Income (Loss)	(809,398)	(26,675)
Non-Operating Receipts (Disbursements)		
Intergovernmental	438,680	-
Proceeds of OWDA Loans	89,665	-
Principal Retirement	(312,168)	-
Interest	(1,676)	-
Total Non-Operating Receipts (Disbursements)	214,501	-
Income (Loss) Before Capital Contributions, Advances and Transfers	(594,897)	(26,675)
Capital Contributions	467,893	-
Advances Out	(32,737)	-
Transfers In	300,000	-
Change in Net Position	140,259	(26,675)
Net Position Beginning of Year	624,040	501,923
Net Position End of Year	$ 764,299	$ 475,248

See accompanying notes to the basic financial statements.

Harrison County, Ohio

Statement of Fiduciary Net Position - Cash Basis

Fiduciary Funds

December 31, 2022

	Custodial
Assets	
Equity in Pooled Cash and Investments	$ 3,135,914
Cash and Cash Equivalents in Segregated Accounts	211,565
Total Assets	3,347,479
Net Position	
Restricted for Individuals, Organizations, and Other Governments	3,347,479
Total Net Position	$ 3,347,479

See accompanying notes to the basic financial statements.

Harrison County, Ohio

Statement of Changes in Fiduciary Net Position - Cash Basis

Fiduciary Funds

For the Year Ended December 31, 2022

		Custodial
Additions		
Intergovernmental		3,491,847
Amounts Received as Fiscal Agent		1,814,838
Licenses, Permits & Fees for Other Governments		168,704
Fines & Forfeitures for Other Governments		1,500,218
Property Tax Collections for Other Governments		32,590,225
Sheriff Sale Collections for Other Governments		125,447
Amounts Received for Others		20,162
Total Additions		39,711,441
Deductions		
Distributions as Fiscal Agent		1,735,941
Distributions of State Funds to Other Goverments		4,116,014
Licenses, Permits & Fees Distributions to Other Governments		171,156
Fines & Forfeitures Distributions to Other Governments		1,492,643
Property Tax Distributions to Other Governments		32,047,670
Sheriff Sale Distributions to Other Governments		162,577
Other Distributions		53,003
Total Deductions		39,779,004
Change in Net Position		(67,563)
Net Position Beginning of Year		3,415,042
Net Position End of Year	$	3,347,479

See accompanying notes to the basic financial statements.

This page is intentionally blank.

NOTE 1 – REPORTING ENTITY

Harrison County (the County), is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The County operated under the direction of a three-member elected Board of County Commissioners. A county auditor and county treasurer, both of whom are elected, are responsible for the fiscal control of the resources of the County which are maintained in the funds below. Other officials elected by the voters of the County that manage the County's operations are the county recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, one common pleas judge, one county court judge and one probate/juvenile judge. Although these elected officials manage the internal operations of their respective departments, the Board of County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting authority, and the chief administrators of the public services of the County. Services provided by the County include general government, both executive and judicial, law enforcement, public works, public safety, health, welfare, conservation, and maintenance of highways, roads, and bridges. Taxes are levied, collected, and distributed to the schools, townships, municipalities, and appropriate County funds.

The County utilizes the standards of Government Accounting Standards Board (GASB) Statement 14 for determining the reporting entity, as well as GASB Statement 39, *Determining Whether Certain Organizations are Component Units,* an amendment of GASB Statement 14 and GASB Statement 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*. The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading.

A. Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Harrison County, this includes the District Board of Health, Soil Conservation Services, and all departments and activities that are directly operated by the elected officials.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent but is not financially accountable for their operations. Accordingly, the activities of the following districts and agencies are presented as custodial funds within the County's financial statements:

Harrison County General Health District is governed by the Board of Health. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County. Funding is based on a rate per taxable valuation, along with state and federal grants applied for by the District. The County cannot influence the Health District's operations, nor is it obligated for the Health District's debt.

Harrison County Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

B. Jointly Governed Organizations

A jointly governed organization is a regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that create the organization that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility. The County participates in the following jointly governed organization.

Belmont, Carroll, Harrison and Jefferson Council of Governments

The Belmont, Carroll, Harrison and Jefferson Council of Governments was created to establish the operating and administrative procedures and to direct funding within the Workforce Investment Area as required by the Workforce Investment Act of 1998. The Council of Governments is comprised of four voting members, one designated from each County, each of whom shall be a duly elected County Commissioner, and may include ex-officio members, representatives from the Department of Job and Family Services of the member counties, and the Chairperson of the Workforce Investment Board. The Board exercises total control over the operations of the Council including budgetary, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Since Belmont County serves as the fiscal agent for the Board, the financial activity of the Board is presented as a custodial fund.

C. Related Organizations

Harrison County Community Improvement Corporation (CIC)

The Harrison County Community Improvement Corporation (CIC) is a non-profit organization that was created under Ohio Revised Code Section 1724.04. The CIC shall be comprised of Class A and Class B members. Class A members shall be appointed at-large from the community. Class B Members from Harrison County and each political subdivision which agree to have the corporation serve as their designated economic development agent. The Board of Trustees shall be comprised of a total of 14 Class A Trustees, 9 selected from the community at-large and 5 officers (elected or appointed). Each Class B member has the right to appoint a Trustee. Additionally, the Harrison County Commissioners, Auditor, Treasurer and Recorder shall serve as Class B Trustees *ex-officio.* Organizations serving the community at-large may also be invited to provide a Class B Trustee candidate, upon invitation of the Board of Trustees. All Class A and B members are un-paid volunteers. The County cannot influence the CIC, represent a potential financial benefit for, or burden on, the County.

D. – Public Entity Risk Pools

The County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc. (CORSA) is a public entity shared risk pool among sixty-six counties in Ohio. CORSA was formed as an Ohio non-profit 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 CORSA 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. No County may have more than one representative on the Board at any 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 or a financial responsibility for CORSA.

County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool. The firm of CompManagement, Inc. provides administrative, cost control and actuarial services to the Plan.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant, and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuring year by the participants at the meeting held in the month of December each year. No participant can have more than member of the group executive committee in any year and each elected member shall be a County Commissioner.

The County's management believes these financial statements present all activities for which the County is financially accountable.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further under Basis of Accounting, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the County's accounting policies.

A. Basis of Presentation

The County's basic financial statements consist of government-wide financial 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" receipts and disbursements. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of net position presents the cash balance of the governmental and business-type activities of the County at year end. The statement of activities compares disbursements and program receipts for each program or function of the County's governmental activities and business-type activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the County is responsible. Program receipts include charges paid by the recipient of 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.

Receipts which are not classified as program receipts are presented as general receipts of the County, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program or business activity is self-financing on a cash basis or draws from the general receipts of the County.

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. The internal service funds are presented in a single column on the face of the proprietary fund financial statements. Fiduciary funds are reported by type.

Proprietary fund statements distinguish operating transactions and nonoperating transactions. Operating receipts generally result from exchange transactions such as charges for services directly relating to the funds' principal services. Operating disbursements include costs of sales and services and administrative costs. The fund statements report all other receipts and disbursements as nonoperating.

B. 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. The funds of the County are presented in three categories: governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. The following are the County's major governmental funds:

> ***General*** – The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.
>
> ***Board of Developmental Disabilities*** – The Board of Developmental Disabilities Fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled residents of the County. Receipt sources are primarily federal and state grant monies and a county-wide property tax levy.
>
> ***Gas Tax*** – The Motor Vehicle and Gasoline Tax Fund accounts for receipts derived from motor vehicle licenses, gasoline taxes, grants and interest. Disbursements in this fund are restricted by state law to County road and bridge repair/improvements programs.
>
> ***Capital Improvements Fund*** – The Capital Improvements Fund is used to account for monies received by the Sales Tax Revenue and debt proceeds used for building construction and improvements within the County.

The other governmental funds of the County account for and report grants and other resources whose use is restricted, committed or assigned to a particular purpose.

Proprietary Funds

The County classifies funds financed primarily from user charges for goods or services as proprietary. Proprietary funds are classified as either enterprise funds or internal service funds.

Enterprise Funds **–** Enterprise Funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has no major enterprise funds.

The nonmajor enterprise fund accounts for sewer projects, public transit and water services provided to County individual and commercial users. The costs of providing these services are provided primarily through user charges.

Internal Service Funds **–** The Internal Service Funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County's internal service funds account for self-insurance programs for employee dental, eye and life insurance benefits that are financed by the County and its participating employees.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County has no trust funds. Custodial funds are used to account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Basis of Accounting

The County's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the County's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the County are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and deferred outflows of resources and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and deferred inflows of resources and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

D. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of 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 amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds.

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

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

E. Cash and Investments

To improve cash management, cash received by the County, except cash held by a fiscal agent, is pooled and invested. Individual fund integrity is maintained through County records. Interest in the pool is presented as "Equity in Pooled Cash and Investments."

Cash and cash equivalents that are held separately within departments of the County are recorded as "Cash and Cash Equivalents in Segregated Accounts."

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or negative receipts (contra revenue), respectively.

During 2022, the County invested in STAR Ohio. 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 the fiscal year 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding $100 million is encouraged. STAR Ohio reserves the right to limit the transaction to $250 million, requiring the excess amount to be transacted the following business day(s), but only to the $250 million limit. All accounts of the participant will be combined for these purposes.

Interest earnings are allocated to County funds according to state statutes, grant requirements, or debt related restrictions. Interest receipts credited to the General Fund during the current year were $231,659, which includes $36,096 assigned from other County funds.

F. Inventory and Prepaid Items

The County reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

G. Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

H. Interfund Receivables/Payables

The County reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

I. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the County's cash basis of accounting.

J. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. 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 plans report investments at fair value.

K. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general receipts.

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented on the financial statements.

L. Long-Term Obligations

The County's cash basis financial statements do not report liabilities for bonds and other long-term obligations. Proceeds of debt are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither other financing source nor capital outlay are reported at inception. Lease payments are reported when paid.

M. Leases

The County is a lessor and lessee in various leases related to buildings and vehicles, respectively. Lease receivables and payables are not reflected under the County's cash basis of accounting. Lease receipts and disbursements are recognized when they are received and paid.

N. Net Position

Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include the senior citizens services, court programs, various health services, 911 system and economic development.

O. Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in 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.

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 remove 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 policies of the County Commissioners. County Commissioners have by resolution authorized the County Auditor to assign fund balance. County 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.

P. Implementation of New Accounting Principles

For the year ended December 31, 2022, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, a certain provision of GASB Statement No. 93, *Replacement of Interbank Offered Rates,* certain provisions of GASB Statement No. 97*, Component Unit Criteria and Deferred Compensation Plans,* and certain provisions of GASB Statement No. 99*, Omnibus 2022.*

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. These changes were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of paragraph 11b of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 97 results in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The implementation of certain provisions of GASB Statement No. 97 (all except paragraphs 4 and 5) did not have an effect on the financial statements of the County.

GASB Statement No. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of certain provisions of GASB Statement No. 99 that relate to extension of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, and pledges of future revenues by pledging governments, did not have an effect on the financial statements of the County.

NOTE 3 – COMPLIANCE

Ohio Administrative Code, Section 117-2-03 (B), requires the County to prepare its annual financial report in accordance with generally accepted accounting principles. However, the County prepared its financial statements on a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The accompanying financial statements omit assets, liabilities, net position/fund balances, and disclosures that, while material, cannot be determined at this time. The County can be fined and various other administrative remedies may be taken against the County.

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Rev. Code. Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the County's Water & Sewer Projects Fund (U46) had expenditures in excess of appropriations of $421,251 as of December 31, 2022.

NOTE 4 – BUDGETARY BASIS OF ACCOUNTING

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Cash Receipts, Disbursements and Change in Cash Basis Fund Balance – Budget and Actual (Budget Basis) for the General Fund and each major special revenue fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budgetary basis and the cash basis are as follows:

1. Outstanding year end encumbrances are treated as disbursements (budgetary basis) rather than as restricted, committed, or assigned fund balance (cash basis).

2. Cash that is held by the custodial funds on behalf of County funds on a budget basis are allocated and reported on the balance sheet (cash basis) in the appropriate County fund.

3. Some funds are included in the general fund (cash basis), but have separate legally adopted budgets.

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the cash basis are as follows:

	General	Board of Developmental Disabilities	Gas Tax
Cash Basis	$ 854,353	$ 655,517	$ (73,156)
Beginning of Year:			
Custodial Fund Cash Allocation	299,902	46,097	-
End of Year:			
Custodial Fund Cash Allocation	(357,349)	(37,149)	-
Funds Budgeted Elsewhere *	(140,070)	-	-
Budget Basis	$ 656,836	$ 664,465	$ (73,156)

* As part of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting*, certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on the cash basis statements. This includes Certificate of Title Administration, Recorders Equipment, Workers Compensation and Unclaimed Money funds.

NOTE 5 – DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into three categories.

Active deposits are public deposits necessary to meet the current demands on the treasury. Such 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.

Inactive deposits are public deposits that County has identified as not required for use within the current two-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions 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.

Interim monies may be invested or deposited in the following securities:

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 Unites States treasury security that is a direct obligation of the United States;

2. Bonds, notes, debentures, or any other obligations or securities 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 governmental agencies or instrumentalities;

3. Written repurchase agreements in the securities listed above provided that 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 that 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 Ohio Revised Code (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 need exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;

b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.

10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of 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 one 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. All interest and principal shall be denominated and payable in the United States funds.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions 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.

Cash on Hand

At year end, the County had $6,581 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents."

Deposits

Custodial credit risk is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are the possession of an outside party. At year end, $12,740,874 of the County's total bank balance of $30,639,799 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. One of the County's financial institutions participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent, resulting in the uninsured and uncollateralized balance.

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.

Investments

At December 31, 2022, the County had the following investments.

S&P Global Ratings	Investment Type	Measurement Value	Investment Maturities 12 Months or Less	12 to 36 Months	More Than 36 Months	Percent of Total
	Net Asset Value (NAV):					
AAAm	STAR Ohio	$ 3,366	$ 3,366	$ -	$ -	0.02%
AAAm	Money Market	162,125	162,125	-	-	1.08%
	Cost:					
AA+	Federal National Mortgage Association	640,518	151,505	489,013	-	4.27%
AA+	Federal Home Loan Bank	2,402,900	625,139	1,229,892	547,869	16.01%
AA+	Federal Farm Credit Bank	1,107,923	-	373,930	733,993	7.38%
AA+	Federal Home Loan Mortgage Corpora	681,328	473,993	99,875	107,460	4.54%
AA+	Federal Agricultural Mortgage Compan	250,000	-	-	250,000	1.67%
A+/AA+/A	Corporate Securities	540,778	480,752	60,026	-	3.60%
AA+/AA	Municipal Securities	521,365	251,365	145,000	125,000	3.48%
N/A	US Treasury Notes	5,948,529	1,645,516	2,140,224	2,162,789	39.64%
N/A	Negotiable Certificates of Deposit	2,748,048	493,442	1,522,409	732,197	18.31%
	Total Investments	$15,006,880	$4,287,203	$6,060,369	$4,659,308	100.00%

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 does not restrict individual investments except for those mentioned in the Ohio Revised Code Section 135.35. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and that an investment must be purchased with the expectation that it will be held to maturity. The stated intent of the policy is to avoid the need to sell securities prior to maturity.

Credit Risk The credit risk of the County's investments is in the table above.

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2022, is 32 days.

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer. The percentage of total investments is listed in the table above.

NOTE 6 – PERMISSIVE SALES AND USE TAX

A County levied tax of one and one-half percent (1.5%) is applied on the storage, use, or other consumption, in the county, of motor vehicles, and on the storage, use, or other consumption, in the county, of tangible personal property. The County provides for the following breakdown: 75% of the total proceeds are general fund revenue to be appropriated for general operating expenses; 17% of the proceeds are capital projects fund revenue to be appropriated for capital improvements; 0.5% of the proceeds are capital projects fund revenue to be appropriated for vehicle fleet, 2.5% of the proceeds are capital projects fund revenue to be appropriated for the government center, 3% of the proceeds are capital projects fund revenue to be appropriated for infrastructure, 1% of the proceeds are capital projects fund revenue to be appropriated for the justice center and 1% of the proceeds are capital projects fund revenue to be appropriated for recreational purposes. Total permissive sales and use tax (piggyback sales tax) receipts collected in the current year amounted to $3,583,748.

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2022 for real and public utility property taxes represents collections of the 2021 taxes.

2022 real property taxes were levied after October 1, 2022 on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statue permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2022, was $14.42 per $1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2022 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	$ 505,310,570
Public Utilities Real Property	6,463,110
Public Utilities Personal Property	486,315,950
Total Assessed Value	$ 998,089,630

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the County its portion of the taxes collected.

NOTE 8 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries, and natural disasters. By contracting with the County Risk Sharing Authority (CORSA) for liability, property, and crime insurance, the County has addressed these various types of risk.

CORSA, a non-profit corporation sponsored by the County Commissioners Association of Ohio, was created to provide affordable liability, property, casualty and crime insurance coverage for its members. CORSA was established May 12, 1987, and has grown to sixty members.

The amounts of settlements have not exceeded commercial coverage in any of the past three years. Also, the limits have not been lowered significantly in the past year.

With the exception of workers' compensation, health, dental, vision, and life insurances, all other insurance is held with CORSA. The County pays all elected officials bonds by statute.

For the current year, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool (see Note 1). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The worker's compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to Counties that can meet the Plan's selection criteria. The firm of CompManagement, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

Health Care Insurance

The County provides medical/surgical insurance benefits to its employees through The Health Plan. The employees share the cost of the monthly premium with the Board of Commissioners. Vision and dental insurance is provided by the County to employees.

Life Insurance

The County provides life insurance of $15,000 to each employee under the age of 65. For employees aged 65 and older, the County provides life insurance at a reduced rate of $7,500 per employee.

The County maintains self-insurance internal service funds to account for and finance its uninsured risks of loss on thse programs.

NOTE 9 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Liability

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

The net pension/OPEB liability (asset) represents the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability 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.

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

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

The net pension/net OPEB liability (asset) are not reported on the face of the financial statements, but rather are disclosed in the notes because of the use of the cash basis framework.

The remainder of this note includes the pension disclosures. See Note 10 for the OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, other than certified teachers and other faculty members, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. While members (e.g. County employees) may elect the member-directed plan and the combined plan (effective January 1, 2022, the Combined Plan is no longer available for member selection), substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting https://www.opers.org/financial/reports.shtml, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	**Group B** 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	**Group C** Members not in other Groups and members hired on or after January 7, 2013
State and Local	**State and Local**	**State and Local**
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan 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	**Traditional Plan 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	**Traditional Plan 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
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	**Combined Plan Formula:** 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	**Combined Plan Formula:** 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
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

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

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

	State and Local	Law Enforcement
2022 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee*	10.0 %	**
2022 Actual Contribution Rates		
Employer:		
Pension***	14.0 %	18.1 %
Post-employment Health Care Benefits***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

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

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

*** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. For 2022, the County's contractually required contribution was $1,423,311.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee 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. 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.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

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. The member determines how to allocate the member and employer money among various investment choices offered by STRS. 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 is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.
Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was $28,488 for 2022.

Pension Liability

The net pension liability for OPERS was measured as of December 31, 2021, and the net pension liability for STRS was measured as of June 30, 2021 (the latest information available). The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share:

	OPERS	STRS
Proportion of the Net Pension Liability:		
Current Measurement Period	0.066515%	0.001312%
Prior Measurement Period	0.065708%	0.001211%
Change in Proportion	0.000807%	0.000101%
Proportionate Share of the Net Pension Liability	$ 5,787,074	$ 167,798

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

	OPERS Traditional Plan
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented below:

	OPERS Traditional Plan
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, 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 the above-described tables.

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

During 2021, 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 for 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 15.3 percent for 2021.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00%	4.21%

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.2 percent. 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 benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability (Asset)	$ 15,257,876	$ 5,787,074	$ (2,093,892)

Actuarial Assumptions – STRS

All disclosures related to the actuarial assumptions relate to the amounts used for the net pension liability for STRS which was measured as of June 30, 2021 (the latest information available).

Key methods and assumptions used in the June 30, 2021, actuarial valuation compared to those used in the June 30, 2020, actuarial valuation are presented below:

	June 30, 2021	June 30, 2020
Inflation	2.50 percent	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent	7.45 percent
Payroll Increases	3.00 percent	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent	0.0 percent,

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

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

STRS' 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%	

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

Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. 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 rate increases described above. 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' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	$ 314,223	$ 167,798	$ 44,069

Changes Between the Measurement Date and the Reporting date In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. These demographic measures include retirement, salary increase, disability/termination and mortality assumptions. In March 2022, the STRS Board approved benefit plan changes to take effect on July 1, 2022. These changes include a one-time three percent cost-of-living increase (COLA) to be paid to eligible benefit recipients and the elimination of the age 60 requirement for retirement age and service eligibility that was set to take effect in 2026. The effect on the net pension liability is unknown.

NOTE 10 – POSTEMPLOYMENT BENEFITS

Net OPEB Liability

See Note 9 for a description of the net OPEB liability.

Plan Description – Ohio Public Employees Retirement System

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 (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree’s years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

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

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, 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. For 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County had no contractually required contribution for 2022.

State Teachers Retirement System

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For 2022, STRS did not allocate any employer contributions to post-employment health care.

Net OPEB Liability (Asset)

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2021 (the latest date for which information is available), and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share:

	OPERS	STRS
Proportion of the Net OPEB Liability (Asset):		
Current Measurement Period	0.063538%	0.0013124%
Prior Measurement Period	0.062770%	0.0012109%
Change in Proportion	0.000768%	0.0001015%
Proportionate Share of the Net OPEB Asset	$ (1,990,107)	$ (27,670)

Actuarial Assumptions – OPERS

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

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

	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2034	8.5 percent, initial 3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, 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 the above-described tables.

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

During 2021, 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, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 14.3 percent for 2021.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00%	3.45%

Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 1.84 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	$ (1,170,370)	$ (1,990,107)	$ (2,670,502)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2022 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	$ (2,011,613)	$ (1,990,107)	$ (1,964,595)

Actuarial Assumptions – STRS

All disclosures related to the actuarial assumptions relate to the amounts used for the net OPEB liability for STRS which was measured as of June 30, 2021 (the latest information available)

Key methods and assumptions used in the June 30, 2021, actuarial valuation and the June 30, 2020 actuarial valuation are presented below:

	June 30, 2021	June 30, 2020
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.45 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	5.00 percent initial, 4 percent ultimate	5.00 percent initial, 4 percent ultimate
Medicare	-16.18 percent initial, 4 percent ultimate	-6.69 percent initial, 4 percent ultimate
Prescription Drug		
Pre-Medicare	6.50 percent initial, 4 percent ultimate	6.50 percent initial, 4 percent ultimate
Medicare	29.98 initial, 4 percent ultimate	11.87 initial, 4 percent ultimate

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

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

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

The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

STRS' 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%	

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS 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 to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was used to measure the total OPEB liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	$ (23,349)	$ (27,670)	$ (31,280)

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	$ (31,133)	$ (27,670)	$ (23,388)

Changes Between the Measurement Date and the Reporting date In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. The effect on the net OPEB liability is unknown.

This space intentionally left blank.

NOTE 11 – DEBT

The County's debt activity for the year ended December 31, 2022 was as follows:

	Restated Outstanding 12/31/2021	Additions	Reductions	Outstanding 12/31/2022	Amounts Due Within One Year
Governmental Activities:					
Direct Borrowings					
2002 Government Center Bonds	$ 10,308	$ -	$ 10,308	$ -	$ -
OWDA Loans:					
Storage Yard Cleanup	24,980	-	24,980	-	-
OPWC Loans:					
Bridge Replacement	1,433	-	1,433	-	-
Bridge Replacement	1,525	-	1,525	-	-
Bridge Replacement	1,780	-	1,780	-	-
Bridge Replacement	843	-	843	-	-
Aluminum Box Culvert Replacement	9,240	-	6,160	3,080	3,080
Bridge Engineering	16,524	-	4,721	11,803	4,721
Culvert Replacements	40,437	-	16,176	24,261	16,174
Aluminum Box Culvert Replacement	18,577	-	2,477	16,100	2,476
Aluminum Box Culvert Replacement	67,951	-	19,414	48,537	19,414
Total OPWC Loans	158,310	-	54,529	103,781	45,865
Total Direct Borrowings	193,598	-	89,817	103,781	45,865
Total Governmental Activities	$ 193,598	$ -	$ 89,817	$ 103,781	$ 45,865

	Outstanding 12/31/2021	Additions	Adjustments	Reductions	Outstanding 12/31/2022	Amounts Due Within One Year
Business-Type Activities:						
Direct Borrowings						
OWDA Loans:						
Freeport Sanitary Sewer System	$ 179,042	$ 46,209	$ (214,074)	$ 11,177	$ -	$ -
Freeport Sanitary Sewer System	-	43,456	(43,456)	-	-	-
Tippecanoe Wastewater Treatment	6,765	-	-	6,765	-	-
Waterline Extension	4,662	-	-	2,776	1,886	1,885
Water System Expansion	76,636	-	-	22,393	54,243	15,210
Total OWDA Loans	267,105	89,665	(257,530)	43,111	56,129	17,095
OPWC Loans:						
Moorefield Water System	80,219	-	-	11,527	68,692	11,527
Total Business-Type Activities	$ 347,324	$ 89,665	$ (257,530)	$ 54,638	$ 124,821	$ 28,622

Governmental Activities:

Direct Borrowings

Government Center Loan – The proceeds of the outstanding government center loan were used for the renovation and improvement of the new government center building, the human services building, construction of a county garage, and purchase of road equipment. The loan is a direct obligation of the County for which its full faith, credit and resources are pledged and are payable from taxes levied on all taxable property in the County.

On March 27, 2002, the County issued a loan in the amount of $800,000. The loan was issued for a 20 year period at a 5.75 percent interest rate. This loan matured during 2022.

Ohio Water Development Authority (OWDA) Loans **-** In 2003, the County entered into an OWDA loan in the amount of $351,997 for the purpose of cleaning a storage yard of hazardous materials at an interest rate of 3.95 percent. The loan matured during 2022 and was repaid with gasoline tax monies.

In the event of default, as defined by each OWDA loan agreement, the lender may declare the full amount of the unpaid Project Participation Principal amount immediately due and payable and require the County to pay any fines or penalties incurred with interest.

Ohio Public Works Commission (OPWC) Loans **-** The County entered into Ohio Public Works Commission loans for various road bridge replacements and culvert replacements projects within the County which will be repaid from the Gasoline Tax Fund. The 2001, 2002, 2003, 2004, and 2008 loans were issued for $223,245, $123,200, $323,502, $482,715 and $49,538, respectively and are interest free. In the event of default, as defined by the debt agreement, the amount of default will be subject to 8 percent interest on all amounts due from date of default. Additionally, the Lender may declare all amounts immediately due and payable or require the County treasurer to pay the amounts due from funds appropriated to the county's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default.

Principal requirements to retire the debt outstanding at December 31, 2022 are as follows:

	Direct Borrowing
Year Ending	OPWC
December 31,	Principal
2023	$ 45,865
2024	34,700
2025	14,544
2026	2,476
2027	2,476
2028 - 2029	3,720
	$ 103,781

Business-Type Activities:

Direct Borrowings

Ohio Water Development Authority (OWDA) Loans - In 2003, the County entered into an OWDA loan for the purpose of updating the Tippecanoe wastewater system.

The County entered into an OWDA loan in 2004 for a waterline extension project.

The County entered into an OWDA loan in 2007 for the purpose of water system expanison.

The amounts outstanding as of December 31, 2022 are expected to be repaid from charges for services collected. The County has set water rates sufficient to cover OWDA debt service requirements.

In the event of default, as defined by each OWDA loan agreement, the lender may declare the full amount of the unpaid Project Participation Principal amount immediately due and payable and require the County to pay any fines or penalties incurred with interest.

In 2020, the County entered into an OWDA loan in the amount of $203,304 for the purpose of upgrade of Freeport sanitary sewer system at an interest rate of 1.92 percent. As of December 31, 2022, this loan was fully drawn down by the County. There is no amortization schedule available for this loan. This loan was paid in full with a grant and principal payments made prior to loan payoff were paid from the water and sewer projects fund.

In 2022, the County entered into an interest free OWDA loan in the amount of $5,696,164 for the purpose of upgrading the Freeport sanitary sewer system. As of December 31, 2022, $43,456 of this loan has been drawn down by the County. The County received principal forgiveness for $43,456.

Ohio Public Works Commission (OPWC) Loans – In 2008 the County entered into a loan with OPWC for the improvements at Moorefield water systems. The interest free loan was for $230,548 and will be repaid over a twenty year period.

In the event of default, as defined by each OPWC loan agreement, the amount of default will be subject to 8 percent interest on all amounts due from date of default. Additionally, the Lender may declare all amounts immediately due and payable or require the County treasurer to pay the amounts due from funds appropriated to the county's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default.

Principal requirements to retire these direct borrowings outstanding at December 31, 2022 are as follows:

Year Ending	OWDA			OPWC
December 31,	Principal	Interest	Total	Principal
2023	$ 17,095	$ 778	$ 17,873	$ 11,527
2024	15,439	528	15,967	11,527
2025	15,671	295	15,966	11,527
2026	7,924	59	7,983	11,527
2027	-	-	-	11,527
2028	-	-	-	11,057
	$ 56,129	$ 1,660	$ 57,789	$ 68,692

The County has pledged future customer revenues, net of specified operating expenses, to repay $355,618 in OWDA and OPWC loans issued from 2003 to 2008. Proceeds from these loans provided financing for various water and sewer projects. The loans are payable solely from customer net revenues and are payable through 2042. Net revenues include all revenues received by the water utility less all operating expenses. Annual principal and interest payments, as a percentage of net customer revenues, on the loans are expected to be similar over the term of the loans as in the current year, which were 47.7 percent. The total principal and interest remaining to be paid on the loans is $126,481. Principal and interest paid for the current year and total net revenues were $56,314 and $118,036, respectively.

NOTE 12 – CONTRACTUAL COMMITMENTS

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds were as follows:

	Contractual Commitment	Expended	Balance 12/31/2022
Governmental-Type Activities:			
County Road 54 Slide Stabilization	$ 278,680	$ -	$ 278,680
County Garage Addition	652,750	105,016	547,734
County Home Addition	3,415,549	104,565	3,310,984
County Jail	15,308,531	-	15,308,531
Total Governmental- type Activities	$ 19,655,510	$ 209,581	$ 19,445,929
Business-Type Activities:			
Freeport Sanitary Sewer	$ 9,295,069	$ -	$ 9,295,069

Contractual commitments identified above may or may not be included in the outstanding encumbrance commitments previously disclosed in this note. Reasons for this may include timing of when contracts are encumbered and contracts paid from enterprise funds, which are not required to disclose encumbrance commitments.

NOTE 13 – INTERFUND ACTIVITY

A. Interfund Transfers

During 2022 the following transfers were made:

	Transfers Out
Transfers In	General Fund
Nonmajor Governmental Funds	$ 916,210
Nonmajor Enterprise Fund	300,000
Total	$ 1,216,210

Transfers were made from the General Fund to various other funds to provide additional resources for current operations.

B. Interfund Advances

During 2022 the following advances were made:

	Advances From		
Advances To	Other Governmental	Nonmajor Enterprise	Total
General Fund	151,700	$ 32,737	$ 184,437

NOTE 14 – FUND BALANCE

Fund balance can be classified as nonspendable, 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 governmental funds.

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

	General	County Board of Developmental Disabilities	Gas Tax	Capital Improvements	Other Governmental Funds	Total
Nonspendable for:						
Unclaimed Monies	$ 183,335	$ -	$ -	$ -	$ -	$ 183,335
Restricted for:						
Debt Service	-	-	-	-	126	126
Capital Outlay	-	-	-	4,789,948	5,204,845	9,994,793
Public Works	-	-	2,669,602	-	48,158	2,717,760
Legislative & Executive	-	-	-	-	2,326,993	2,326,993
Judicial	-	-	-	-	1,955,816	1,955,816
Health	-	5,356,686	-	-	5,346	5,362,032
Public Safety	-	-	-	-	2,188,514	2,188,514
Human Services	-	-	-	-	5,589,868	5,589,868
Other Purposes	-	-	-	-	2,931,824	2,931,824
Total Restricted	-	5,356,686	2,669,602	4,789,948	20,251,490	33,067,726
Assigned for:						
Public Safety	357,135	-	-	-	-	357,135
Subsequent Year Appropriations	1,023,968	-	-	-	-	1,023,968
Total Assigned	1,381,103	-	-	-	-	1,381,103
Unassigned	6,172,852	-	-	-	(65,288)	6,107,564
Total Fund Balance	$ 7,737,290	$ 5,356,686	$ 2,669,602	$ 4,789,948	$ 20,186,202	$ 40,739,728

Fund balance at December 31, 2022 included individual fund deficits as follows:

	Deficit
Non-Major Governmental Funds	
4D Contract - Clerk/Courts	536
Ambulance Services	64,752
Total	$ 65,288

NOTE 15 – CONTINGENT LIABILITIES

Amounts grantor agencies pay to the County are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Several claims and/or lawsuits are pending against the County. Based upon information provided by the County's legal counsel, any potential liability would not have a material effect on the financial statements.

NOTE 16 – COVID-19

The United States and the State of Ohio declared an emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2022, the District received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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

NOTE 17 – SUBSEQUENT EVENTS

On April 26, 2023, the Commissioners passed a resolution authorizing the issuance of notes in the amount of, not to exceed, $9,000,000.00 in anticipation of the issuance of bonds for the purposes of constructing, furnishing, equipping and improving a justice center with related site improvements and appurtenances thereto; and approving related matters.

On April 26, 2023, the County approved an Oil and Gas Lease agreement between Harrison County Commissioners and Ascent Resources—Utica, LLC for 294.43583 acres for a payment of $1,472,179.

On September 27, 2023, Commissioners approved a resolution authorizing the execution of the GMP amendment to the Construction Manager at Risk contract with Granger Construction Company for the new Adult Detention Facility Project. The Harrison County Board of Commissioners approved a GMP for the project in an amount not to exceed $17,665,211.00, and authorized the County Administrator or a designee to work with legal counsel and Wachtel & McAnnally Architects/Planners Inc. to finalize and execute a GMP Amendment to the CMR agreement with Granger.

This page intentionally left blank.

HARRISON COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR ***Pass Through Grantor*** **Program/ Cluster Title**	**Pass-Through Entity Number**	**Federal AL Number**	**Passed Through to Subrecipients**	**Total Federal Expenditures**
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through the Ohio Department of Job and Family Services				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2223-11-6937	10.561	$ 0	$ 227,946
Total U.S. Department of Agriculture / SNAP Cluster			0	227,946
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through the Ohio Development Services Agency				
State Community Development Block Grants-CDBG Allocation Grant	B-C-19-1BE-1	14.228	0	53,415
State Community Development Block Grants-CDBG Allocation Grant	B-X-20-1BE-1	14.228	0	347,065
State Community Development Block Grants-CDBG Allocation Grant	B-F-21-1BE-1	14.228	0	110,560
State Community Development Block Grants-CDBG Allocation Grant	B-C-21-1BE-1	14.228	0	107,797
State Community Development Block Grants-CDBG Allocation Grant	B-C-21-1BE-1	14.228	0	10,500
State Community Development Block Grants-CDBG Allocation Grant	B-X-20-1BE-2	14.228	0	347,410
Total State Community Development Block Grants - CDBG Allocation Grant			0	976,747
Home Investment Partnerships Program	B-C-19-1BE-2	14.239	0	43,568
Total U.S. Department of Housing and Urban Development			0	1,020,315
U.S. DEPARTMENT OF JUSTICE				
Passed Through the Ohio Attorney General's Office - Crime Victim Section				
Crime Victim Assistance	2022-VOCA-134717276	16.575	0	26,050
Crime Victim Assistance	2023-VOCA-135108776	16.575	0	8,683
Memo Total AL 16.575			0	34,733
Total U.S. Department of Justice			0	34,733
U.S. DEPARTMENT OF LABOR				
Passed Through Workforce Investment / Innovation and Opportunity Act Area 16				
Workforce Innovation and Opportunity (WIOA) Cluster:				
WIOA - Adult Program	N/A	17.258	80,542	84,938
WIA/WIOA Youth Activities	N/A	17.259	109,837	109,837
WIA/ WIOA Dislocated Worker Formula Grants	N/A	17.278	35,532	35,532
Total WIOA Cluster			225,911	230,307
Workforce Investment Act (WIA) National Emergency Grants	N/A	17.277	463	463
Total U.S. Department of Labor			226,374	230,770
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through the Ohio Department of Transportation				
Highway Planning and Construction	PID 109304	20.205	0	13,507
			0	13,507
Formula Grants for Rural Areas	RPTF-4104-005-201	20.509	0	116,119
Formula Grants for Rural Areas	RPTF-4104-005-221	20.509	0	177,863
Formula Grants for Rural Areas	RPTM-0104-005-201	20.509	0	32,242
Formula Grants for Rural Areas	RPTM-0104-005-221	20.509	0	84
Total Formula Grants for Rural Areas			0	326,308
Total U.S. Department of Transportation			0	339,815
U.S. DEPARTMENT OF TREASURY				
Direct Program				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	0	129,185
Total U.S. Department of Treasury			0	129,185
U.S. DEPARTMENT OF EDUCATION				
Passed Through the Ohio Department of Education				
Special Education Cluster (IDEA):				
Special Education - Grants to States (IDEA, Part B)	FY22	84.027A	0	5,324
Special Education-Preschool Grants (IDEA Preschool)	FY22	84.173A	0	4,850
Total Special Education Cluster (IDEA):			0	10,174
Total U.S. Department of Education			0	10,174

HARRISON COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Continued)

FEDERAL GRANTOR ***Pass Through Grantor*** **Program/ Cluster Title**	**Pass-Through Entity Number**	**Federal AL Number**	**Passed Through to Subrecipients**	**Total Federal Expenditures**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through the Ohio Department of Job and Family Services				
Temporary Assistance for Needy Families (TANF) State Programs:	G-2021-11-5937 / G-2223-11-6937	93.558	$ 162,325	$ 729,348
CCDF Cluster:				
Child Care and Development Block Grant	G-2223-11-6937	93.575	0	2,256
Total CCDF Cluster			0	2,256
Social Services Block Grant	G-2223-11-6937	93.667	0	250,951
Passed Through Ohio Department of Developmental Disabilities				
Social Services Block Grant	2201OHSOSR	93.667	0	13,787
Total Social Services Block Grant			0	264,738
Passed Through the Ohio Department of Job and Family Services				
Medicaid Cluster:				
Medical Assistance Program	G-2223-11-6937	93.778	0	345,932
Total Medicaid Cluster			0	345,932
Elder Abuse Prevention Interventions Program	G-2021-11-5937	93.747	0	8,211
Promoting Safe and Stable Families	G-2223-11-6937	93.556	0	23,375
Stephanie Tubbs Jones Child Welfare Services Program	G-2223-11-6937	93.645	0	14,098
Foster Care_Title IV-E	G-2223-11-6937	93.658	0	425,558
Adoption Assistance	G-2223-11-6937	93.659	0	114,683
Child Support Enforcement	G-2223-11-6937	93.563	0	458,385
Chafee Foster Care Program for Successful Transition to Adulthood	G-2223-11-6937	93.674	0	2,890
Total U.S. Department of Health and Human Services			162,325	2,389,474
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through the Ohio Department of Public Safety - Emergency Management Agency				
Emergency Management Performance Grants	EMC-2021-EP-00002	97.042	0	29,199
Total U.S. Department of Homeland Security			0	29,199
Total Federal Expenditures			$ 388,699	$ 4,411,611

The accompanying notes are an integral part of this schedule.

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Harrison County (the County's) under programs of the federal government for the year ended December 31, 2022. 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. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE E – SUBRECIPIENTS

The County passes certain federal awards received from the U. S. Department of Labor and U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports 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.

This page intentionally left blank.

OHIO AUDITOR OF STATE
KEITH FABER

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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Harrison County
100 West Market Street
Cadiz, Ohio 43907

To the Board of Commissioners:

We have audited, in accordance with the 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 *(Government Auditing Standards)*, the cash-basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Harrison County, Ohio (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 10, 2024, wherein we noted the County uses a special purpose framework other than generally accepted accounting principles.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings as item 2022-003 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as items 2022-001 and 2022-002.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying Corrective Action Plan. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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.

Keith Faber
Auditor of State
Columbus, Ohio

January 10, 2024

OHIO AUDITOR OF STATE
KEITH FABER

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

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

Harrison County
100 West Market Street
Cadiz, Ohio 43907

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Harrison County's, Ohio (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Harrison County's major federal programs for the year ended December 31, 2022. Harrison County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

Qualified Opinion on Temporary Assistance for Needy Families (TANF)

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, Harrison County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Temporary Assistance for Needy Families (TANF) for the year ended December 31, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Harrison County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings for the year ended December 31, 2022.

Basis for Qualified and Unmodified Opinions

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

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

Matter Giving Rise to Qualified Opinion on Temporary Assistance for Needy Families (TANF)

As described in finding 2022-005 in the accompanying Schedule of Findings, the County did not comply with requirements regarding Subrecipient Monitoring applicable to its AL #93.558 Temporary Assistance for Needy Families (TANF) major federal program.

Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying Schedule of Findings as item 2022-004. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the noncompliance findings identified in our compliance audit described in the accompanying Corrective Action Plan. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness and a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as item 2022-005 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as item 2022-004 to be a significant deficiency.

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

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the internal control over compliance findings identified in our audit described in the accompanying Corrective Action Plan. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Keith Faber
Auditor of State
Columbus, Ohio

January 10, 2024

HARRISON COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	**Type of Financial Statement Opinion**	Unmodified
(d)(1)(ii)	**Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(ii)	**Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?**	Yes
(d)(1)(iii)	**Was there any reported material noncompliance at the financial statement level (GAGAS)?**	Yes
(d)(1)(iv)	**Were there any material weaknesses in internal control reported for major federal programs?**	Yes
(d)(1)(iv)	**Were there any significant deficiencies in internal control reported for major federal programs?**	Yes
(d)(1)(v)	**Type of Major Programs' Compliance Opinion**	Qualified for Temporary Assistance for Needy Families (TANF) Unmodified for State Community Development Block Grants – CDBG Allocation Grant and Child Support Enforcement
(d)(1)(vi)	**Are there any reportable findings under 2 CFR § 200.516(a)?**	Yes
(d)(1)(vii)	**Major Programs:** • AL #14.228 State Community Development Block Grants – CDBG Allocation Grant • AL #93.558 Temporary Assistance for Needy Families (TANF) • AL #93.563 Child Support Enforcement	
(d)(1)(viii)	**Dollar Threshold: Type A\B Programs**	Type A: > $ 750,000 Type B: all others
(d)(1)(ix)	**Low Risk Auditee under 2 CFR § 200.520?**	No

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

FINDING NUMBER 2022-001

Noncompliance

Ohio Rev. Code §117.38 provides that each public office shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office.

Ohio Admin. Code 117-2-03(B), which further clarifies the requirements of Ohio Rev. Code § 117.38, requires the County to file annual financial reports which are prepared using generally accepted accounting principles (GAAP).

The County prepared financial statements that, although formatted similar to financial statements prescribed by the Governmental Accounting Standards Board, report on the cash basis of accounting rather than GAAP. The accompanying financial statements and notes omit certain assets, liabilities, deferred inflows/outflows of resources, fund equities/net position, and disclosures that, while presumed material, cannot be determined at this time.

Pursuant to Ohio Rev. Code § 117.38 the County may be fined and subject to various other administrative remedies for its failure to file the required financial report. Failure to report on a GAAP basis compromises the County's ability to evaluate and monitor the overall financial condition of the County. To help provide the users with more meaningful financial statements, the County should prepare its annual financial statements according to generally accepted accounting principles.

Officials' Response: See Corrective Action Plan.

FINDING NUMBER 2022-002

Noncompliance

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Rev. Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the County's Water and Sewer Projects Fund (U46) had expenditures in excess of appropriations of $421,251 as of December 31, 2022.

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Board of Commissioners should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the County Auditor should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

Officials' Response: See Corrective Action Plan.

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

FINDING NUMBER 2022-003

Significant Deficiency

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

The County should maintain an accounting system and accounting records sufficient to enable the County to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

The County did not always record receipts and disbursements into accurate classifications on the financial statements.

The following material errors were noted:

- Harrison County Public Transit intergovernmental revenues of $82,800 were improperly classified as Charges for Services, rather than Intergovernmental in the Harrison County Public Transit (B55) Fund.
- Various non-payroll expenditures were improperly classified as follows:
    - $133,440 was improperly classified as Capital Outlay, rather than Materials and Supplies and Contractual Services in the County Water District (U41) Fund in the amounts of $122,790 and $10,650, respectively.
    - $66,335 was improperly classified as Public Works, rather than Public Safety in the Block Grant (T54) Fund.
    - All expenditures, totaling $91,608, in the County Water & Sewer Projects (U46) Fund were improperly classified as Personal Services, rather than Capital Outlay.

The adjustments noted above, with which management agrees, have been made and are reflected in the accompanying financial statements and budgetary statements, if applicable.

In addition to the adjustments listed above, we also identified additional misstatements ranging from $7,320 to $622,414 that we have brought to the County's attention.

The County did not have a process in place to ensure transactions are accurately reported on the financial statements.

Not properly reporting financial activity could result in material misstatements occurring and remaining undetected and increases the risk that management would not be provided an accurate picture of the County's financial position and operations.

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

FINDING NUMBER 2022-003 (Continued)

Significant Deficiency (Continued)

The County should take the necessary steps to ensure that all receipts and expenditures are properly presented and disclosed in the County's financial statements.

Officials' Response: See Corrective Action Plan.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number:	**2022-004**
Assistance Listing Number and Title:	**CFDA #93.558 – Temporary Assistance for Needy Families (TANF)**
Federal Award Identification Number / Year:	**G-2021-11-5937/ G-2223-11-6937**
Federal Agency:	**U.S. Department of Health and Human Services**
Compliance Requirement:	**Eligibility Requirement**
Pass-Through Entity:	**Ohio Department of Job and Family Services**
Repeat Finding from Prior Audit?	**No**

Noncompliance and Significant Deficiency

45 C.F.R. Section 260.31 contains guidelines that address eligibility for TANF assistance. In general, in order to be eligible, a family must include a minor child who lives with a parent or other adult caretaker relative. The child must be less than 18 years old, or, if a full-time student in a secondary school (or the equivalent level of vocational or technical training), less than 19 years old. A family must be determined to be "needy" according to the State's applicable income and resource criteria.

Ohio Administrative Code Rule 5101:14-1-05 A(2) states, "for CCMEP (Comprehensive Case Management and Employment Program) participants not in receipt of OWF, the lead agency shall utilize the JFS 03000 "CCMEP TANF Eligibility Review Application" to conduct the annual review process to ensure that a program participant that is receiving temporary assistance for needy families (TANF) funded services and that is not receiving OWF meets the eligibility criteria described in paragraph (B)(2) of rule 5101:14-1-04 of the Administrative Code."

We found that for one, or 4%, of the CCMEP expenditures tested, Harrison County DJFS did not timely recertify a CCMEP participant and therefore did not maintain a CCMEP TANF Eligibility Review Application within the participant's case file.

The County did not have a process in place to ensure their CCMEP participant case files contained timely CCMEP TANF recertifications or income verification documents.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)

FINDING NUMBER 2022-004
(Continued)

Noncompliance and Significant Deficiency (Continued)

The inability to timely recertify CCMEP participants and maintain applications and appropriate supporting documentation results in eligibility not being able to be verified. This could result in ineligible individuals receiving program funds, which could lead to possible questioned costs and jeopardize future federal funding.

The Harrison County Department of Job and Family Services should ensure that all CCMEP TANF recertification applications, as well as any documents needed to verify information provided on the application, are timely completed, and properly retained in the participant's case file.

Officials' Response: See Corrective Action Plan.

Finding Number:	**2022-005**
Assistance Listing Number and Title:	**CFDA #93.558 – Temporary Assistance for Needy Families (TANF)**
Federal Award Identification Number / Year:	**G-2021-11-5937/ G-2223-11-6937**
Federal Agency:	**U.S. Department of Health and Human Services**
Compliance Requirement:	**Subrecipients Requirement**
Pass-Through Entity:	**Ohio Department of Job and Family Services**
Repeat Finding from Prior Audit?	**No**

Noncompliance and Material Weakness

2 CFR § 200.331 requires a pass-through entity to clearly identify to the subrecipient: (1) the award as a subaward at the time of subaward by providing the information described in 2 CFR section 200.331(a)(1); (2) all requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award; and (3) any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibilities for the Federal award.

During 2022, the Harrison County Department of Job and Family Services (HCDJFS) contracted with a subrecipient to provide services related to its Comprehensive Case Management Employment Program (CCMEP) of the Temporary Assistance for Needy Families (TANF) federal grant. The HCDJFS did not perform necessary monitoring procedures under the Uniform Guidance over this subrecipient.

The Harrison County Department of Job and Family Services should review the Uniform Guidance in 2 CFR part 200, which lists its responsibilities as a pass-through entity, establish and maintain its own internal control procedures over compliance with grant requirements, and create a subrecipient monitoring policy to meet the Uniform Guidance audit requirements. The HCDJFS should also document its subrecipient monitoring controls and reviews and maintain the documentation over the monitoring over its subrecipient.

Officials' Response: See Corrective Action Plan.

Allison M. Anderson

Harrison County Auditor
100 West Market St. | Cadiz, Ohio 43907
Phone: 740-942-8861 | Fax: 740-942-8860
aanderson@harrisoncountyohio.org

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2022

Finding Number	Finding Summary	Status	Additional Information
2021-001	Ohio Rev. Code § 117.38 and Ohio Admin. Code § 117-2- 03(B) noncompliance for not preparing financial statements in accordance with generally accepted accounting principles.	Not corrected.	Working on the implementation of this filing type.
2021-002	Noncompliance – Ohio Rev. Code §5705.10(D) noncompliance for revenues recorded in the improper funds.	Corrected.	
2021-003	Noncompliance – Ohio Rev. Code §5705.39 appropriations exceeding the amount certified.	Not corrected.	Processes will be implemented to correct this.
2021-004	Material Weakness for significant errors in recording receipts and disbursements into accurate funds/ items on the financial statements.	Not corrected.	Proper recording policies will be created.
2021-005	Noncompliance and Significant Deficiency - Ohio Admin. Code § 5101:9-7-20(E)(3) & (F)(3) for RMS observation not responded to within the required time frames.	Corrected.	

Allison M. Anderson
Harrison County Auditor
100 West Market St. | Cadiz, Ohio 43907
Phone: 740-942-8861 | Fax: 740-942-8860
aanderson@harrisoncountyohio.org

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2022

Finding Number:	2022-001
Planned Corrective Action:	New filing procedures are being looked into.
Anticipated Completion Date:	12/31/24
Responsible Contact Person:	Allison Anderson

Finding Number:	2022-002
Planned Corrective Action:	New procedures are being implemented.
Anticipated Completion Date:	12/31/23
Responsible Contact Person:	County Commissioners, and Misty Bailie

Finding Number:	2022-003
Planned Corrective Action:	Classification procedures are being implemented.
Anticipated Completion Date:	12/31/23
Responsible Contact Person:	Allison Anderson

Finding Number:	2022-004
Planned Corrective Action:	Processes are being implemented.
Anticipated Completion Date:	12/31/23
Responsible Contact Person:	Deb Knight

Finding Number:	2022-005
Planned Corrective Action:	Documentation procedures are being reviewed and corrected.
Anticipated Completion Date:	12/31/23
Responsible Contact Person:	Deb Knight

OHIO AUDITOR OF STATE
KEITH FABER

HARRISON 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 1/23/2024

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