



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
CRAWFORD COUNTY**

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**FINANCIAL CONDITION
CRAWFORD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDING DECEMBER 31, 2001**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through the Ohio Department of Education</i>			
Children Nutrition Cluster:			
School Breakfast Program	34-6400-345	10.553	\$3,265
National School Lunch Program	34-6400-345	10.555	1,943
Total U.S. Department of Agriculture - Child Nutrition Cluster			5,208
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through the Ohio Department of Education</i>			
Innovative Education Program Strategies	071084-C2-S1-01	84.298	414
Special Education Cluster:			
Special Education Grants to States	071084-6B-SF-01P	84.027	23,665
Special Education Preschool Grants	071084-PG-S1-01P	84.173	11,178
Total Special Education Cluster			34,843
Total U.S. Department of Education			35,257
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants/State's Program	B-C-99-017-1	14.228	39,486
Community Development Block Grants/State's Program	B-F-98-017-1	14.228	435
Community Development Block Grants/State's Program	B-F-00-017-1	14.228	16,254
Total Community Development Block Grant/State's Program			56,175
HOME Investment Partnerships Program	B-C-99-017-2	14.239	83,793
HOME Investment Partnerships Program	B-C-01-017-2	14.239	10,000
Total HOME Investment Partnerships Program			93,793
Total U.S. Department of Housing and Urban Development			149,968
<u>U. S. FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
<i>Passed through the Ohio Department of Disaster Services</i>			
Emergency Management Performance Grants	34-6400-345	83.552	14,773
Total U.S. Federal Emergency Management Agency			14,773
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction	TE-21-G000(566)	20.205	275,258
Total U.S. Department of Transportation			275,258
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Public Safety Partnership and Community Policing Grants	N/A	16.710	1,842
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance	34-6400-345	16.575	52,964
<i>Passed through State Office of Criminal Justice Services</i>			
Local Law Enforcement Block Grants Program	2000-LE-LEB-3069	16.592	1,877
Total U.S. Department of Justice			56,683
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	34-6400-345	93.667	39,410
Medical Assistance Program	34-6400-345	93.778	230,370
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Child Welfare Services State Grants	34-6400-345	93.645	42,657
Independent Living	34-6400-345	93.674	4,815
Total U.S. Department of Health and Human Services			317,252
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through Ohio Department of Job & Family Services</i>			
Workforce Investment Act	34-6400-345	17.255	363,238
Total U.S. Department of Labor			363,238
TOTAL FEDERAL AWARDS EXPENDITURES			\$1,217,637

The accompanying notes to this schedule are an integral part of this schedule.

**FINANCIAL CONDITION
CRAWFORD COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) is a summary of the activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE 2 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County through the Ohio Department of Development. The initial loan of this money was recorded as a disbursement in prior years and does not appear on the accompanying Schedule of Federal Awards Expenditures. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by liens placed on personal property. At December 31, 2001, the gross amount of loans outstanding under this program was \$199,502.

NOTE 3 - MATCHING REQUIREMENTS

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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL
CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the basic financial statements of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2001, wherein we noted the County adopted *Government Accounting Standards Board Statements 33, 34, 36, 37, and 38 and Interpretation 6*, and increased its capitalization threshold for fixed assets, and have issued our report thereon dated June 21, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of Waycraft Workshop, Inc., the discretely presented component unit, were audited by Reichart and Associates, CPA's, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 21, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 21, 2002.

This report is intended for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

JIM PETRO
Auditor of State

June 21, 2002



STATE OF OHIO
OFFICE OF THE AUDITOR

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO THE MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND
SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

Compliance

We have audited the compliance of Crawford County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2001. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2001.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of Crawford County as of and for the year ended December 31, 2001, wherein we noted the County adopted *Governmental Accounting Standards Board Statements 33, 34, 36, 37 and 38, and Interpretation 6* and increased its capitalization threshold for fixed assets, and have issued our report thereon dated June 21, 2002. We did not audit the financial statements of Waycraft Workshop, Inc., the discretely presented component unit. Those financial statements were audited by Reichart and Associates, CPA's, (other auditors) whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for the discretely presented component unit, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used anyone other than these specified parties.



JIM PETRO
Auditor of State

June 21, 2002

**FINANCIAL CONDITION
CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505**

DECEMBER 31, 2001

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Work Force Investment Act (WIA) – CFDA #17.255
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

Crawford County, OHIO

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2001

Robin E. Hildebrand

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Breyley

GAAP Coordinator

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2001
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Comprehensive Annual Financial Report
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Crawford County Auditor



Robin E. Hildebrand

June 21, 2002

Crawford County Commissioners
Citizens of Crawford County

As County Auditor, I am pleased to present Crawford County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2001. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities, and includes the early implementation of the new reporting model as promulgated by GASB Statement No. 34. Other related statements were also implemented. Note 3 to the basic financial statements provides additional information concerning this implementation.

The responsibility for both the accuracy of presented data and completeness and fairness of the presentation rests with the County Auditor. This report will provide the taxpayers of Crawford County with financial data that enables them to gain a true understanding of the County's financial affairs.

The CAFR is divided into three sections: an Introductory Section, a Financial Section, and a Statistical Section. The Introductory Section includes this transmittal letter, the Certificate of Achievement, a list of elected officials, and the County's organizational chart. The Financial Section includes the Report of Independent Accountants, Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

REPORTING ENTITY

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure that the financial statements of the County are not misleading. All governmental departments, agencies, institutions, commissions, public authorities, and other governmental organizations that are not legally separate from the County are included for financial reporting purposes as part of the primary government. Organizations for which the County is financially accountable or which are fiscally dependent on the County are included in this report as component units. Waycraft Workshop, Inc., a not-for-profit corporation that is subsidized by the County has been included in the reporting entity as a discretely presented component unit.

The County Auditor serves as Fiscal Agent, but the County is not financially accountable for the Crawford County General Health District, the Crawford County Soil and Water Conservation District, the Crawford County Park District, and the Regional Planning Commission. The operation of these entities is presented as agency funds in this report.

A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

COUNTY ORGANIZATION AND SERVICES

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses three municipalities, four villages, and sixteen townships. The central part of the County is comprised largely of the three municipalities, Bucyrus (which is the County seat), Crestline, and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has a population of 46,966.

The County provides a wide range of services as mandated by State statute. The three member Board of County Commissioners serves as the taxing authority and the contracting authority for the County. The County Commissioners also create and adopt the annual operating budget and approve expenditures of County tax monies.

The County Auditor serves as Chief Fiscal Officer for the County, as well as the tax assessor for all political subdivisions within the County. The County Auditor is responsible for maintaining all financial records and establishes taxing rates for real estate and personal property. Once collected, the tax receipts are distributed to the appropriate political subdivision. The County Auditor is also the chief disbursing agent who, by the issuance of County warrants, makes payment to creditors for liabilities incurred by the County. The County Auditor also serves as the County Sealer of Weights and Measures and as the licensing agent for certain permits required by State statute.

The County Treasurer is the custodian of all County funds and is responsible for collecting all tax monies and applying payments to the appropriate tax accounts. The Treasurer is also responsible for investing all idle County funds as specified by Ohio law. Other elected officials serving four-year terms include the Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, and Sheriff. The Common Pleas Court Judges and the County Municipal Court Judge are elected to six-year terms.

ECONOMIC CONDITION AND OUTLOOK

Crawford County is home to several mid-sized manufacturing concerns. Some are Timken, Dayco Swan, and General Electric. The County developed a commercial and industrial park known as Crossroads Industrial Park. This park has attracted three employers, two of which are manufacturers of auto parts for Honda and one that is a distribution center for Artic Cat, a maker of snowmobiles and jetskis. Durable manufacturing dominates the local economy. About 90 percent of the land area in the County is agricultural land, and characteristic of agricultural areas.

The economic condition of Crawford County has stabilized since the early part of the 1980's when unemployment reached 18 percent. However, Crawford County did realize a 1.70 percent increase in unemployment during 2001 that can be attributed in large part to the impact of the national recession.

Even though unemployment rates have risen in the County, there are several companies that have realized growth during this difficult economic cycle. Ohio Mutual, a local insurance company, marked 2001 by exceeding \$100,000,000 in written premiums for that signature year. This premium growth fueled the need for expanding the company's current facilities. A \$2.3 million dollar expansion is to be completed in 2002. This new facility will ease space constraints and provide for anticipated additional growth. Currently, Ohio Mutual employs one hundred eighty-five associates.

Imasen Bucyrus Technology, a manufacturer of manual and power seat adjusters for Honda and Acura, is in the process of expanding operations with a 70,000 sq. ft. addition to the existing facility. This expansion will allow the company to supply additional mass production parts to current and additional customers. It is anticipated that the company will make an additional investment of \$13.2 million in equipment, furniture, and fixtures. By November of 2002, the company anticipates the addition of seventy new associates, which will raise manpower levels to three hundred.

CURRENT MAJOR INITIATIVES

County Commissioners were responsible for various building projects throughout the year. The County administration building was nearly completed and some of the offices were starting to move into the new building by the end of the year. The \$5.6 million facility was funded in large part from \$4 million that was set aside as part of a capital improvement plan approved by the County Commissioners in 1998. All County administrative offices are housed in this new facility, allowing the Courthouse to be renovated and secured for the three court systems.

The addition project for the Job and Family Services building was almost completed during 2001. This addition will provide much needed space for services to clients and record storage. The new Jobs Plus One Stop Employment Center will also be housed in this facility allowing the County to eliminate rent payments for this department. Payment for this facility will be made from the State of Ohio in the form of monthly rental fees.

An Emergency Operation Center was constructed in the basement of the Justice Center. This center will be used for emergency management training and will serve as a headquarters in the event of an emergency.

FUTURE MAJOR INITIATIVES

The County Commissioners completed a feasibility study for the renovation of the existing courthouse. This project will update mechanical and electrical systems, replace windows, make repairs to the exterior of the Courthouse, and provide additional space so all three courts can be housed in one building for security reasons.

After accepting two pilot projects for the digitization of tax maps within the City of Bucyrus and City of Galion, the County Auditor has entered into an agreement to provide digitized mapping services for the remaining areas of the County. Once all tax maps of the County are digitized, this information will be made available to other governmental agencies and to the general public via the Internet. The anticipated completion date of this project is year end 2002.

Efforts continue at the County Jail to secure out-of-county inmates to help subsidize the cost of operating the local jail. The County Commissioners passed legislation that limits contributions from the General Fund to \$500,000 annually. These steps are being taken in an effort to control the General Fund financial liability for operating the jail.

In February of 2002, the County Commissioners raised the tipping fees at the Sanitary Landfill. This was done in an attempt to eliminate the deficit net assets and to control the General Fund financial liability for the Sanitary Landfill operation. This increase will also enable the Sanitary Landfill to repay the General Fund for monies advanced to that department in the past.

Due to the rising cost of health insurance premiums, the County Commissioners implemented a self-insurance health program for County employees effective January 1, 2002. This was done in an attempt to minimize future health insurance premium increases.

FINANCIAL INFORMATION

The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity.

Accounting and Budgetary Controls

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurances regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The Bookkeeping Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. As these documents are received, they are carefully examined to ensure the use of proper accounts and to ensure the availability of funds prior to payment. The County utilizes a fully automated accounting system as well as an automated system of control for fixed assets and payroll. These systems, coupled with the auditing by the Bookkeeping Department, ensure that the financial information generated is both accurate and reliable.

By statute, the County Commissioners' adopt the annual operating budget for the County on the first day of January. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level within a department and fund. All purchase orders must be approved by a majority of the County Commissioners. At that time the necessary funds are encumbered and the purchase order released to the vendor. Those purchase orders that exceed the available appropriation are rejected until additional funding is secured. The accounting system used by the County provides the necessary information to reconcile every purchase and cash disbursement made on behalf of an agency or office.

Additional information on the County's budgetary accounting system can be found in the Notes to the Basic Financial Statements.

INTERNAL SERVICE FUND

Crawford County has one internal service fund to account for the worker's compensation program. During 1994, the County terminated the retrospective rating program for workers' compensation benefits and returned to the experience-rated program. However, since the retrospective rating plan obligates the County to ten years of liability for each year the County elected this program, the internal service fund has remained open. The internal service fund had net assets of \$173,271 as of December 31, 2001. This compares to \$162,080 for 2000. Once all activity of this fund is finalized, the internal service fund will be closed.

CASH MANAGEMENT

All County cash is pooled for investment purposes. During the year ended December 31, 2001, the County's cash resources were divided among the following types of deposits and investments: repurchase agreements; certificates of deposit; STAR Ohio, an investment pool operated by the Ohio State Treasurer; and negotiable order of withdrawal accounts. Interest earned on investments is credited to the General Fund, except as stipulated by State statute or by County resolution. Interest earned in 2001 by the General Fund was \$1,062,133. The County's deposits are collateralized by specific or pooled collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The market value of the pooled collateral must equal at least 105 percent of the public funds on deposit. The collateral is held by trustees of the financial institutions. The County regularly reviews the market value of the pool to ensure that adequate collateral is being provided.

RISK MANAGEMENT

The County insures all risk through private insurance carriers and maintains a variety of coverages. Some of the principal coverages include property, liability, and vehicle insurance. A more detailed description of the County's risk management may be found in Note 12 to the basic financial statements.

The County pays the State workers' compensation system a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

INDEPENDENT AUDIT

Included in this report is an audit opinion rendered on the County financial statements by our independent auditor, Jim Petro, Auditor of State.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, Audits of States and Local Governments. The results of the single audit are published in a separate report.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Crawford County, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2000. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program's requirements, and we are submitting it to GFOA.

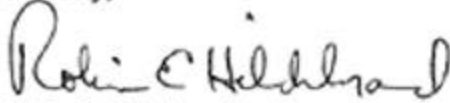
ACKNOWLEDGEMENTS

The preparation and publication of this report would not have been possible without the cooperation of each elected official, department head, and a large number of County employees. I am grateful for their assistance and cooperation.

I also want to thank Local Government Services of the Auditor of State's Office for their guidance and continued professionalism throughout this project. I want to gratefully acknowledge the assistant auditors from Auditor of State, Jim Petro's office who were able to complete this audit in a timely fashion.

Finally, I would like to recognize members of my staff who have the responsibility for preparing this report. I would like to recognize Robyn Breyley who has the responsibility of preparing this report as GAAP coordinator, Joan Wolfe for her assistance with statistics, Robin Shumate for payroll help and knowledge, and Barb Brogan and Penny Lepp for their assistance with budgetary information. Without their assistance and dedication this report would not be possible.

Sincerely,

A handwritten signature in cursive script that reads "Robin E. Hildebrand".

Robin E. Hildebrand
Crawford County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Crawford County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Imelda Bruwe
President

Jeffrey L. Essler
Executive Director

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2001
Elected Officials

Board of Commissioners
Barbara Blackford (President)
Carl Watt
Moshen Ressallat

Auditor
Robin E. Hildebrand

Treasurer
Gary Cole

Recorder
Ruth McKibben Volk

Clerk of Courts
Patricia Caldwell

Coroner
Michael Johnson

Engineer
Gerald W. Riedel

Prosecuting Attorney
Russell Wiseman

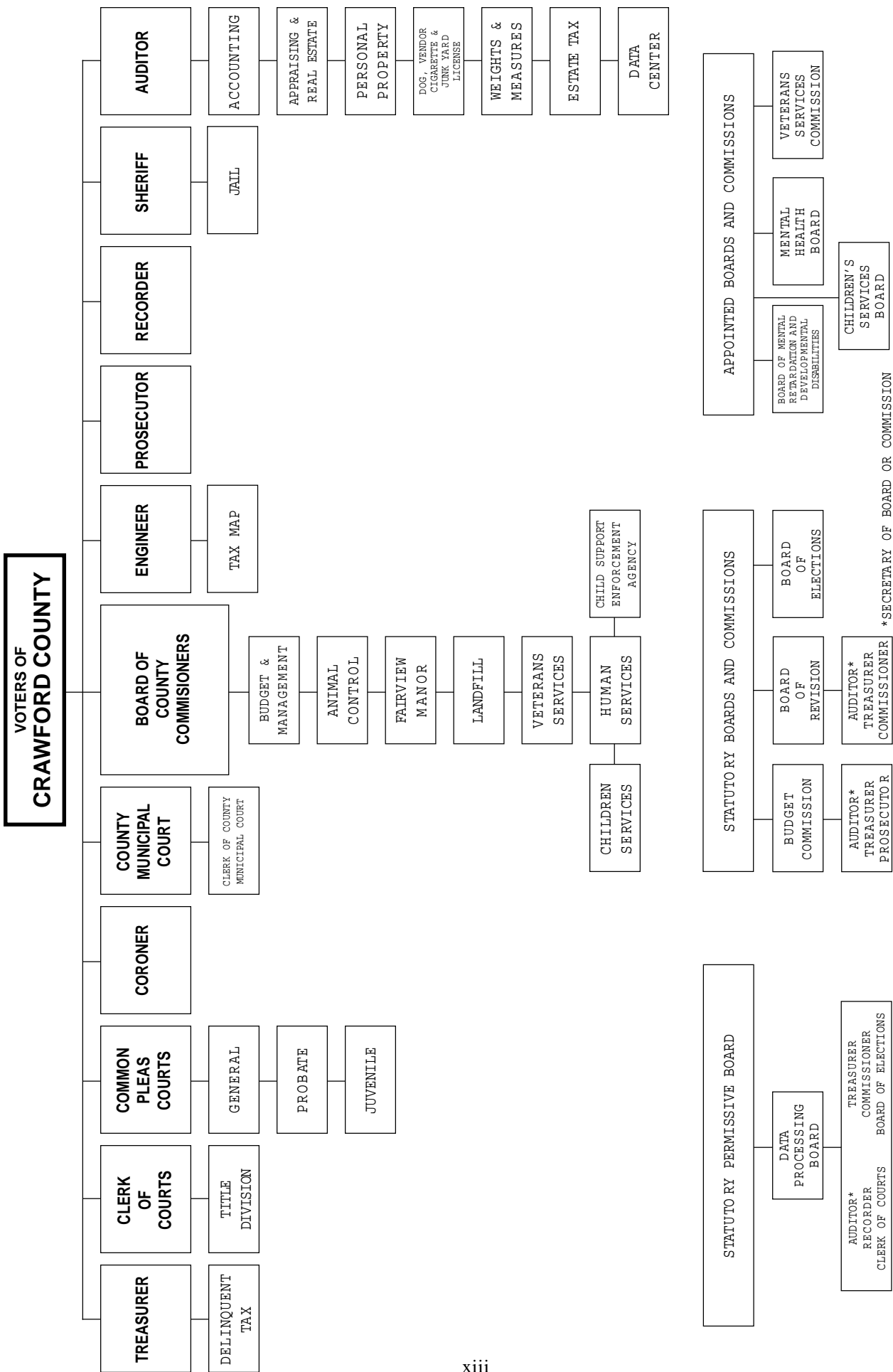
Sheriff
Ronny J. Shawber

Common Pleas Court Judge
Nelfred Kimerline

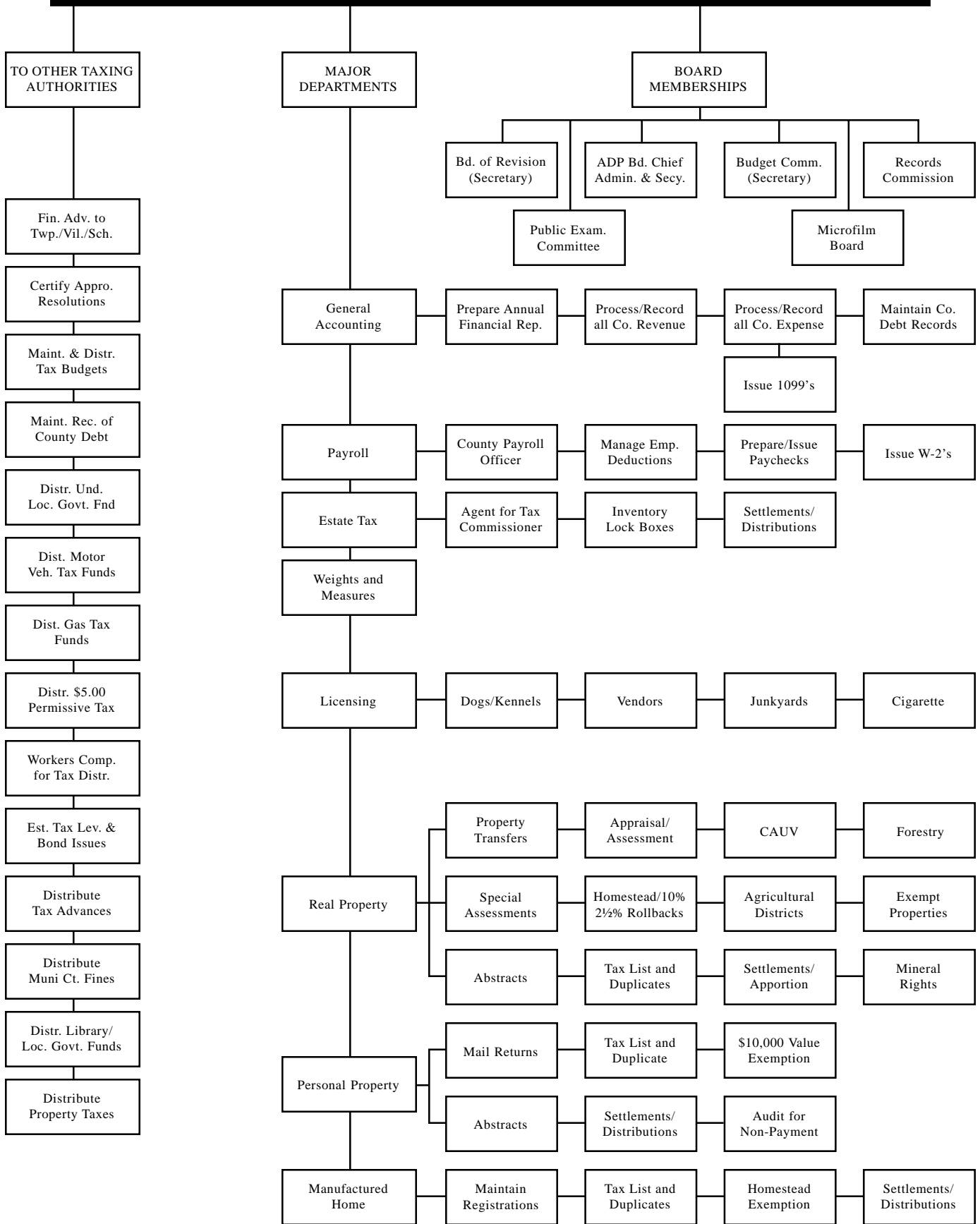
Probate/Juvenile Court Judge
Steven D. Eckstein

Municipal Court Judge
James Hoover

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBIN HILDEBRAND, CRAWFORD COUNTY AUDITOR



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the accompanying financial statements of governmental activities, business type activities, each major fund and the aggregate remaining information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2001, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Waycraft Workshop, Inc., the discretely presented component unit. Those financial statements were audited by Reichart and Associates, CPA's, (other auditors) whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of Waycraft Workshop, Inc. were audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Crawford County, Ohio, as of December 31, 2001, and the respective changes in financial position and the cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2001, the County adopted *Governmental Accounting Standards Board Statement Nos. 33, 34, 36, 37, 38 and Interpretation 6* and increased its capitalization threshold for fixed assets.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2002, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information the Governmental Accounting Standards Board requires. We applied limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion thereon.

We performed our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

JIM PETRO
Auditor of State

June 21, 2002

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2001
Unaudited

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2001. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2001 are as follows:

In total, net assets remained virtually unchanged.

The construction of the County administration and Job and Family Services buildings continued through 2001.

For 2001, expenses exceeded revenues plus cash balances in the Jail Operation Levy fund resulting in deficit net assets.

The Sanitary Landfill operating deficit continues to increase due to the depletion of the landfill occurring at a faster rate than the debt is being reduced.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. These statements are organized so the reader can understand Crawford County's financial position.

The Statement of Net Assets and the Statement of Activities provides information about the activities of the County as an entity and present a longer-term view of the County's finances.

Fund financial statements provide the next level of detail. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's most significant funds in more detail than the government-wide statements. Non-major funds are presented separately from the major funds in total and in one column. For Crawford County, the general fund is the most significant of the major funds.

REPORTING THE COUNTY AS A WHOLE

Statement of Net Assets and the Statement of Activities

One of the most important questions asked about the County's finances is "How did the County do financially during 2001?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the County as a whole has increased or decreased. Over time, increases or decreases in the County's net assets are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors. Some of these factors are financial and some are not. Non-financial factors include, changes in the County's property tax base and the condition of the County's capital assets (roads, building, water and sewer lines). These factors need to be considered when assessing the overall health of the County.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2001
Unaudited

In the Statement of Net Assets and the Statement of Activities, the County is divided into two kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Sanitary Landfill and Sewer and Water system are reported here.

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Auto License and Gas Tax Fund, Child Welfare Fund, County Home, Job and Family Services Fund, Jail Operation Levy Fund, Mental Retardation and Developmental Disabilities Fund, County Office Space Capital Projects Fund and the Job and Family Services Building Addition Fund.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objective. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of these funds and the year-end balances available for spending. These funds are reported on the modified accrual accounting method that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County general government operations and the basic services being provided along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2001
Unaudited

Proprietary Funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the Sanitary Landfill operation and the Sewer fund. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. Specifically, the Worker's Compensation fund accounts for the claims and liabilities relating to the County's retrospectively rated self-insured worker's compensation program. The self-insured program was terminated in 1994 however, for each year the County elected to participate in this retrospectively rated worker's compensation program there is a ten-year liability attached.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that used for the proprietary funds.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2001 compared to 2000:

Table 1
Net Assets
(In thousands)

	Governmental Activities		Business-Type Activities		Total	
	2001	2000	2001	2000	2001	2000
Assets:						
Current and Other Assets	\$22,503	\$26,820	\$96	\$672	\$22,599	\$27,492
Capital Assets, Net	37,646	32,731	4,096	4,574	41,742	37,305
Total Assets	<u>60,149</u>	<u>59,551</u>	<u>4,192</u>	<u>5,246</u>	<u>64,341</u>	<u>64,797</u>
Liabilities:						
Current and Other Liabilities	9,938	9,504	1,603	1,614	11,541	11,118
Long-Term Liabilities	5,858	6,019	8,701	9,232	14,559	15,251
Total Liabilities	<u>15,796</u>	<u>15,523</u>	<u>10,304</u>	<u>10,846</u>	<u>26,100</u>	<u>26,369</u>
Net Assets:						
Invested in Capital Assets, Net of Related Debt	29,235	25,757	(2,504)	(2,569)	26,731	23,188
Restricted	9,210	12,294	0	0	9,210	12,294
Unrestricted	5,908	5,977	(3,608)	(3,031)	2,300	2,946
Total Net Assets	<u>\$44,353</u>	<u>\$44,028</u>	<u>(\$6,112)</u>	<u>(\$5,600)</u>	<u>\$38,241</u>	<u>\$38,428</u>

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2001
Unaudited

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. Total net assets decreased in 2001. The decrease in the business type activity can be partially attributed to the fact that the County's General fund has loaned monies for the day-to-day operation of the Sanitary Landfill enterprise fund, and the fact that debt reduction is occurring at a slower pace than utilization of the landfill's capacity is occurring. The slight increase in the governmental activities helped to offset the total net assets decrease for 2001.

In 2001 there was a decrease in current assets that is a result of the County constructing various buildings. This decrease can be seen with the fluctuations in non-current assets, capital assets net of related debt and restricted net assets.

Table 2 shows the changes in net assets for the year 2001. Since this is the first year the County has prepared financial statements following GASB Statement 34, revenue and expense comparisons to the year 2000 are not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Table 2
Changes in Net Assets
(In Thousands)

	Governmental Activities <u>2001</u>	Business-Type Activity <u>2001</u>	<u>Total</u>
Revenues:			
Program Revenues			
Charges for Services	\$4,634	\$2,030	\$6,664
Operating Grants and Contributions	10,281	0	10,281
Capital Grants and Contributions	791	0	791
Total Program Revenues	<u>15,706</u>	<u>2,030</u>	<u>17,736</u>
General Revenues			
Property Taxes	4,180	0	4,180
Sales Tax	4,494	0	4,494
Grants and Entitlements	1,721	0	1,721
Interest	1,060	0	1,060
Other	618	46	664
Total General Revenues	<u>12,073</u>	<u>46</u>	<u>12,119</u>
Total Revenues	<u>27,779</u>	<u>2,076</u>	<u>29,855</u>
Transfers	(30)	30	0
Total Revenues and Transfers	<u>27,749</u>	<u>2,106</u>	<u>29,855</u>

continued

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2001
Unaudited

	Governmental Activities	Business-Type Activity	Total
	2001	2001	
Program Expenses:			
General Government			
Legislative/Executive	\$2,819	\$0	\$2,819
Judicial	1,950	0	1,950
Public Safety	4,950	0	4,950
Public Works	3,407	0	3,407
Health	3,856	0	3,856
Human Services	9,603	0	9,603
Intergovernmental	460	0	460
Interest Expense	379	0	379
Sanitary Landfill	0	145	145
Sewer	0	2,473	2,473
Total Expenses	<u>27,424</u>	<u>2,618</u>	<u>30,042</u>
Increase (Decrease) in Net Assets	<u>\$325</u>	<u>(\$512)</u>	<u>(\$187)</u>

The major program expenses for the County are Human Services, Public Safety, Health, and Public Works. These programs account for 80 percent of the total governmental activities. Human Services represents costs associated with providing services for various state and locally mandated welfare programs. These programs consist of operating a County Home, providing services to the elderly through the Council on Aging and implementing state and federal requirements for the Child Support, Children Services and Jobs and Family Services Departments. Public Safety represents costs associated with the operation of the local jail and the Sheriff's Department. The Health program represents costs associated with the Mental Retardation and Developmental Disabilities School. Public Works represents costs associated with the operation of the County Engineer and Highway Department.

Funding for the major programs indicated above is from charges for services, operating grants and in some instances property and sales taxes. The Child Support and Jobs and Family Services Departments are basically funded with federal and state monies. The County Home, Council on Aging, Children Services and Mental Retardation and Developmental Disabilities School are partially supported through voted property tax levies. The operation of the County jail is funded by a voted sales tax levy and through transfers from the general fund. The major funding sources for the County Engineer and Highway Department are motor vehicle license fees and gasoline taxes.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2001
Unaudited

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues. Comparisons to 2000 have not been made since they are not available.

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services	Net Cost of Services
	2001	2001
General Government		
Legislative/Executive	\$2,819	\$1,287
Judicial	1,950	918
Public Safety	4,950	4,238
Public Works	3,407	(331)
Health	3,856	2,370
Human Services	9,603	2,407
Economic Development	0	(10)
Intergovernmental	460	460
Interest Expense	379	379
Total Expenses	\$27,424	\$11,718

For Public Works and Economic Development the net costs of services indicates that program revenues are sufficient to cover the costs of operations.

The \$2,407 thousand in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the County Home, Council on Aging and Children Services.

For Public Safety, the \$4,238 thousand in net cost of services indicates the general fund and sales tax support provided for the operation of the County Jail and Sheriff's Department. Management is concerned with the fact that there is not sufficient program revenues to operate the County Jail and Sheriff's Department. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. Also, during 2002 legislation was enacted limiting General Fund contributions to the County Jail to \$500,000.

The \$2,370 thousand in net cost of services for Health represents the costs of services not supported from state and federal resources. The majority of the costs are associated with the Mental Retardation and Developmental Disabilities program for which the County General Fund does not contribute any money. In the General Fund, health expenditures represent the County's share of support for the Ohio State Extension service program.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2001
Unaudited

It should be noted that for the Legislative/Executive and Judicial programs, more than 50 percent of the costs of services are derived from program revenues including charges for services. Legislative/Executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Prosecutor and Recorder. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts.

Business-Type Financial Analysis

The County's Enterprise Funds consists of the Sanitary Landfill Fund and the Sewer Fund. The Sanitary Landfill Fund has posted operating deficits for several years. Program revenues have been insufficient to cover the cost of operations due to the fact that the County entered into long-term disposal contracts with rate guarantees not taking into account the County's debt obligation. In February 2002, these contracts expired allowing the County Commissioners to increase disposal rates, taking into account all costs of operations including principal and interest on long-term debt. Since the County has outstanding debt, flow control of waste generated within the County is controlled by federal mandate that requires all waste to be disposed at the local facility. This mandate allows the County to set rates at the true cost of operation without considering rates established by other waste disposal facilities outside the County.

To help offset the operating deficits prior to year-end 2001, the County General Fund had loaned monies to the Sanitary Landfill. With the rate increase in 2002, the County Commissioners have implemented a plan for the Sanitary Landfill to repay the General Fund for all outstanding loans.

The County provides water and sewer services to approximately 120 customers. Water is being provided to these customers through a waterline constructed from the City of Bucyrus to the Village of North Robinson. Construction costs were paid from the users of the waterline and from a grant received by the County. To date, program revenues have been adequate to cover the costs of operation.

Budgetary Highlights

By state statute, the Board of County Commissioners adopts the annual operating budget for the County on the first day of January. For all major special revenue funds and the County General fund, changes from the original to the final budget have been minimal. This is a result of Crawford County's steady economic conditions. Fluctuations in growth and diversity have typically not occurred in Crawford County, allowing departmental managers the ability to consistently predict revenues and expenditures.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for governmental and business-type activities as of December 31, 2001, amounts to \$26,731,321 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, and systems, improvements, equipment, roads and bridges.

Note 10 (Capital Assets) provides capital asset activity during the 2001 fiscal year. During 2001, additional costs of \$4,775,227 were incurred for the various construction projects of the County. During 2001, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to \$18,262,216.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2001
Unaudited

Long-term debt. At December 31, 2001, the County had total bonded debt outstanding of \$11,291,908. Of this amount, \$6,380,601 is expected to be repaid from business-type activities. The County's long-term bonded debt decreased by \$869,032 (7.15 percent) during 2001.

Standards & Poor's Corporation and Moody's Investors Service, Inc. have assigned an underlying rating of A- and BAA1, respectively, to the outstanding general obligation debt of the County. However, a AAA credit rating was listed on the bonds since the County purchased insurance from AMBAC Indemnity Corporation guaranteeing bond payments.

In addition to the bonded debt, the County's long-term obligations include compensated absences and workers' compensation retrospective liability. Additional information on the County's long-term debt can be found in Note 18 of this report. Note 17 provides information regarding bond anticipation notes.

Various purpose bond anticipation notes were issued on July 25, 2001, in the amount of \$5,000,000, for constructing a county administrative building, renovating and remodeling the Job and Family Services building, and improving the sanitary landfill. On April 25, 2002, these notes were retired.

On April 1, 2002, the County issued \$7,995,000 in general obligation bonds that were issued to pay the \$5,000,000 in the various purpose bond anticipation notes, with an additional amount issued for the renovation and remodeling of the County courthouse. Moody's Investors Service assigned a Baa1 underlying rating to this bond issue.

Economic Factors

The unemployment rate for the County is currently 6.9 percent, which increased from a rate of 5.2 percent a year ago. This rate exceeds the state's average unemployment rate of 4.3 percent and the national average of 4.8 percent. The increase over last year's unemployment rate demonstrates the impact from the national recession.

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's \$1.9 billion tax base has grown at an average annual rate of almost 6 percent over the last five years. This growth is almost entirely attributed to the revaluation of property within the County.

Operating surpluses in five of the last six years have improved the County's General Fund balance to \$4,954,878. This improvement of financial position happened even though the County realized a 11 percent decline in sales tax revenue during 2001.

The County's debt burden, which represents 1.1 percent of the estimated value of real property in the County, remains modest. Other than the Courthouse renovations, the County does not plan to construct or make any major renovations to County facilities in the near future.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Robin Hildebrand, Crawford County Auditor, P.O. Box 150, 112 East Mansfield Street, Bucyrus, Ohio 44820.

Crawford County, Ohio
Statement of Net Assets
Primary Government as of December 31, 2001
Component Unit as of December 31, 2001

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,123,770	\$672,098	\$12,795,868	\$0
Cash and Cash Equivalents in Segregated Accounts	8,879	0	8,879	141,741
Investments in Segregated Accounts	99,733	0	99,733	156,264
Accounts Receivable	122,375	195,504	317,879	65,468
Due from Primary Government	0	0	0	7,120
Accrued Interest Receivable	464,309	0	464,309	0
Sales Taxes Receivable	726,506	0	726,506	0
Due from Other Governments	3,282,232	0	3,282,232	0
Special Assessments Receivable	108,782	0	108,782	0
Prepaid Items	50,144	85	50,229	2,672
Materials and Supplies Inventory	214,940	19,500	234,440	0
Internal Balances	877,517	(877,517)	0	0
Property Taxes Receivable	4,224,199	0	4,224,199	0
Loans Receivable	199,502	0	199,502	0
Unamortized Issuance Costs	0	86,780	86,780	0
Other Assets	0	0	0	928
Nondepreciable Capital Assets	8,919,483	175,550	9,095,033	0
Depreciable Capital Assets, Net	28,727,221	3,920,087	32,647,308	9,521
<i>Total Assets</i>	<u>60,149,592</u>	<u>4,192,087</u>	<u>64,341,679</u>	<u>383,714</u>
Liabilities				
Wages Payable	523,810	10,821	534,631	13,681
Accounts Payable	483,795	11,736	495,531	2,044
Contracts Payable	442,369	0	442,369	0
Due to Component Unit	7,120	0	7,120	0
Matured Compensated Absences Payable	17,796	0	17,796	0
Due to Other Governments	490,455	42,636	533,091	1,194
Deferred Revenue	4,144,515	0	4,144,515	0
Notes Payable	3,500,000	1,500,000	5,000,000	0
Accrued Interest Payable	54,214	37,184	91,398	0
Retainage Payable	273,840	0	273,840	0
Long-Term Liabilities:				
Due Within One Year	258,261	681,028	939,289	0
Due in More Than One Year	5,599,789	8,020,334	13,620,123	0
<i>Total Liabilities</i>	<u>15,795,964</u>	<u>10,303,739</u>	<u>26,099,703</u>	<u>16,919</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	29,235,397	(2,504,076)	26,731,321	0
Restricted for:				
Capital Projects	873,334	0	873,334	0
Debt Service	227,827	0	227,827	0
Other Purposes	8,108,928	0	8,108,928	0
Unrestricted (Deficit)	5,908,142	(3,607,576)	2,300,566	366,795
<i>Total Net Assets (Deficit)</i>	<u>\$44,353,628</u>	<u>(\$6,111,652)</u>	<u>\$38,241,976</u>	<u>\$366,795</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Fiscal Year Ended December 31, 2001

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$2,819,494	\$1,514,618	\$18,010	\$0
Judicial	1,949,541	973,046	58,401	0
Public Safety				
Jail Operation	2,271,256	184,712	0	0
Other Public Safety	2,678,241	289,790	236,825	0
Public Works	3,407,162	259,031	2,688,182	791,347
Health				
Mental Retardation and Developmental Disabilities	2,952,865	0	1,098,024	0
Other Health	903,272	218,405	169,875	0
Human Services				
Child Welfare	1,666,909	50,491	1,296,971	0
County Home	1,645,867	1,030,045	0	0
Job and Family Services	4,769,996	0	4,149,531	0
Other Human Services	1,519,818	113,388	555,381	0
Economic Development	280	0	9,893	0
Intergovernmental	460,160	0	0	0
Interest and Fiscal Charges	379,299	0	0	0
<i>Total Governmental Activities</i>	<u>27,424,160</u>	<u>4,633,526</u>	<u>10,281,093</u>	<u>791,347</u>
Business-Type Activities				
Sewer	145,094	169,910	0	0
Sanitary Landfill	2,472,946	1,860,519	0	0
<i>Total Business-Type Activities</i>	<u>2,618,040</u>	<u>2,030,429</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$30,042,200</u>	<u>\$6,663,955</u>	<u>\$10,281,093</u>	<u>\$791,347</u>
Component Unit:				
Waycraft Workshop, Inc.	<u>\$414,489</u>	<u>\$394,862</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:
General Operating
Health-Mental Health
Health-Mental Retardation and Developmental Disabilities
Human Services-Child Welfare
Human Services-County Home
Human Services-Council on Aging
Sales Taxes Imposed for:
Public Safety-Jail Operation Levy
General Operating
Intergovernmental
Interest
Other

Total General Revenues

Transfers

Change in Net Assets

Net Assets (Deficit) Beginning of Year - (Restated-Note 3)

Net Assets (Deficit) End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue
and Changes in Net Assets

Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$1,286,866)	\$0	(\$1,286,866)	\$0
(918,094)	0	(918,094)	0
(2,086,544)	0	(2,086,544)	0
(2,151,626)	0	(2,151,626)	0
331,398	0	331,398	0
(1,854,841)	0	(1,854,841)	0
(514,992)	0	(514,992)	0
(319,447)	0	(319,447)	0
(615,822)	0	(615,822)	0
(620,465)	0	(620,465)	0
(851,049)	0	(851,049)	0
9,613	0	9,613	0
(460,160)	0	(460,160)	0
(379,299)	0	(379,299)	0
(11,718,194)	0	(11,718,194)	0
0	24,816	24,816	0
0	(612,427)	(612,427)	0
0	(587,611)	(587,611)	0
(11,718,194)	(587,611)	(12,305,805)	0
0	0	0	(19,627)
1,226,568	0	1,226,568	0
416,234	0	416,234	0
1,517,400	0	1,517,400	0
226,991	0	226,991	0
457,902	0	457,902	0
334,350	0	334,350	0
1,496,292	0	1,496,292	0
2,997,511	0	2,997,511	0
1,721,481	0	1,721,481	0
1,060,016	0	1,060,016	(2,796)
618,010	45,807	663,817	4,471
12,072,755	45,807	12,118,562	1,675
(29,879)	29,879	0	0
324,682	(511,925)	(187,243)	(17,952)
44,028,946	(5,599,727)	38,429,219	384,747
\$44,353,628	(\$6,111,652)	\$38,241,976	\$366,795

Crawford County, Ohio
Balance Sheet
Governmental Funds
December 31, 2001

	General	Auto License and Gas Tax	Child Welfare	County Home
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,457,815	\$1,675,191	\$343,594	\$116,122
Cash and Cash Equivalents				
in Segregated Accounts	0	0	0	0
Investments in Segregated Accounts	0	0	99,733	0
Accounts Receivable	0	0	0	103,449
Accrued Interest Receivable	464,309	0	0	0
Sales Taxes Receivable	485,092	0	0	0
Due from Other Governments	782,648	1,417,892	291,313	23,967
Special Assessments Receivable	0	0	0	0
Prepaid Items	24,786	128	1,893	91
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Materials and Supplies Inventory	47,985	129,109	2,040	7,258
Interfund Receivable	1,292,908	0	9,050	0
Property Taxes Receivable	1,243,207	0	230,285	460,571
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$7,798,750</u>	<u>\$3,222,320</u>	<u>\$977,908</u>	<u>\$711,458</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$144,660	\$78,223	\$33,850	\$42,531
Accounts Payable	74,481	85,618	64,265	9,562
Contracts Payable	0	0	0	65,326
Due to Component Unit	0	0	0	0
Matured Compensated Absences Payable	6,916	10,880	0	0
Due to Other Governments	33,317	4,103	2,757	4,507
Interfund Payable	0	31,282	0	8,000
Deferred Revenue	2,584,498	1,242,266	441,193	484,538
Retainage Payable	0	0	0	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	0	0
<i>Total Liabilities</i>	<u>2,843,872</u>	<u>1,452,372</u>	<u>542,065</u>	<u>614,464</u>
Fund Balances				
Reserved for Encumbrances	194,216	518,762	2,127	14,196
Reserved for Interfund Receivable	1,059,381	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, reported in:				
General Fund	3,701,281	0	0	0
Special Revenue Funds (Deficit)	0	1,251,186	433,716	82,798
Debt Service Fund	0	0	0	0
Capital Projects Funds (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>4,954,878</u>	<u>1,769,948</u>	<u>435,843</u>	<u>96,994</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,798,750</u>	<u>\$3,222,320</u>	<u>\$977,908</u>	<u>\$711,458</u>

See accompanying notes to the basic financial statements

Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	County Office Space	Job and Family Services Addition	Other Governmental Funds	Total Governmental Funds
\$598,180	\$32,951	\$1,392,122	\$492,840	\$735,888	\$2,800,849	\$11,645,552
0	2,864	0	0	0	6,015	8,879
0	0	0	0	0	0	99,733
16,475	2,451	0	0	0	0	122,375
0	0	0	0	0	0	464,309
0	0	0	0	0	241,414	726,506
0	53,342	605,307	0	0	107,763	3,282,232
0	0	0	0	0	108,782	108,782
9,755	6,842	5,512	0	0	1,137	50,144
0	0	0	213,308	39,125	0	252,433
4,485	10,316	1,007	0	0	12,740	214,940
37,918	0	0	0	0	9,335	1,349,211
0	0	1,538,868	0	0	751,268	4,224,199
0	0	0	0	0	199,502	199,502
<u>\$666,813</u>	<u>\$108,766</u>	<u>\$3,542,816</u>	<u>\$706,148</u>	<u>\$775,013</u>	<u>\$4,238,805</u>	<u>\$22,748,797</u>
\$66,594	\$47,788	\$64,711	\$0	\$0	\$45,453	\$523,810
125,080	36,479	25,990	6,453	0	55,867	483,795
0	0	0	57,280	269,423	50,340	442,369
0	0	7,120	0	0	0	7,120
0	0	0	0	0	0	17,796
8,884	6,792	9,025	0	0	2,762	72,147
0	0	6,040	0	0	426,372	471,694
16,475	32,658	1,849,869	0	0	1,088,580	7,740,077
0	0	0	6,050	15,357	0	21,407
0	0	0	213,308	39,125	0	252,433
<u>217,033</u>	<u>123,717</u>	<u>1,962,755</u>	<u>283,091</u>	<u>323,905</u>	<u>1,669,374</u>	<u>10,032,648</u>
163,104	2,512	20,509	0	168,199	263,821	1,347,446
0	0	0	0	0	0	1,059,381
0	0	0	0	0	199,502	199,502
0	0	0	0	0	0	3,701,281
286,676	(17,463)	1,559,552	0	0	2,037,140	5,633,605
0	0	0	0	0	156,763	156,763
0	0	0	423,057	282,909	(87,795)	618,171
<u>449,780</u>	<u>(14,951)</u>	<u>1,580,061</u>	<u>423,057</u>	<u>451,108</u>	<u>2,569,431</u>	<u>12,716,149</u>
<u>\$666,813</u>	<u>\$108,766</u>	<u>\$3,542,816</u>	<u>\$706,148</u>	<u>\$775,013</u>	<u>\$4,238,805</u>	<u>\$22,748,797</u>

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Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Assets of Governmental Activities
December 31, 2001*

Total Governmental Funds Balances \$12,716,149

***Amounts reported for governmental activities on the
statement of net assets are different because of the following:***

Capital assets used in governmental activities are not
financial resources and, therefore, are not reported in the funds. 37,646,704

Other long-term assets are not available to pay for current
period expenditures and, therefore, are deferred in the funds:

Accounts Receivable	16,475	
Accrued Interest Receivable	364,006	
Sales Tax Receivable	376,100	
Due from Other Governments	2,608,751	
Special Assessments Receivable	108,782	
Interfund Receivable	41,764	
Property Taxes Receivable	79,684	
		3,595,562

An internal service fund is used to charge the costs of
workers' compensation to individual funds. The assets and
liabilities of the internal service fund are included on the
statement of net assets. 173,271

Due to other governments includes contractually required
pension contribution not expected to be paid with
expendable available financial resources and, therefore,
are not reported in the funds. (418,308)

Some liabilities are not due and payable in the current
period and, therefore, are not reported in the funds:

Notes Payable	(3,500,000)	
Accrued Interest Payable	(54,214)	
Compensated Absences Payable	(894,229)	
General Obligation Bonds Payable	(4,911,307)	
		(9,359,750)

Net Assets of Governmental Activities \$44,353,628

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2001

	General	Auto License and Gas Tax	Child Welfare	County Home
Revenues				
Property Taxes	\$1,220,968	\$0	\$226,107	\$451,982
Sales Taxes	2,993,158	0	0	0
Special Assessments	0	0	0	0
Charges for Services	1,415,405	83,679	50,491	1,030,045
Licenses and Permits	3,934	0	0	0
Fines and Forfeitures	185,232	61,096	0	0
Intergovernmental	1,489,057	3,060,769	1,369,447	47,883
Interest	1,062,133	64,459	7,349	9
Rent	0	0	0	0
Other	438,671	12,034	11,629	15,620
<i>Total Revenues</i>	<u>8,808,558</u>	<u>3,282,037</u>	<u>1,665,023</u>	<u>1,545,539</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,458,512	0	0	0
Judicial	1,714,786	0	0	0
Public Safety	2,153,426	0	0	0
Public Works	96,230	3,202,140	0	0
Health	355,716	0	0	0
Human Services	299,106	0	1,555,917	1,624,739
Economic Development	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	2,915	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>7,080,691</u>	<u>3,202,140</u>	<u>1,555,917</u>	<u>1,624,739</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,727,867</u>	<u>79,897</u>	<u>109,106</u>	<u>(79,200)</u>
Other Financing Sources (Uses)				
Notes Issued	0	0	0	0
Transfers In	60,000	0	54,875	0
Transfers Out	(1,733,496)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,673,496)</u>	<u>0</u>	<u>54,875</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	54,371	79,897	163,981	(79,200)
<i>Fund Balances (Deficit) Beginning of Year - (Restated-Note 3)</i>	<u>4,900,507</u>	<u>1,690,051</u>	<u>271,862</u>	<u>176,194</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$4,954,878</u></u>	<u><u>\$1,769,948</u></u>	<u><u>\$435,843</u></u>	<u><u>\$96,994</u></u>

See accompanying notes to the basic financial statements

Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	County Office Space	Job and Family Services Addition	Other Governmental	Total Governmental Funds
\$0	\$0	\$1,511,114	\$0	\$0	\$747,454	\$4,157,625
0	1,141,135	0	0	0	353,066	4,487,359
0	0	0	0	0	87,166	87,166
237,332	183,803	0	0	0	1,376,864	4,377,619
0	0	0	0	0	0	3,934
0	0	0	0	0	37,771	284,099
4,143,564	0	1,191,762	0	0	1,407,386	12,709,868
0	0	0	62,729	47,618	34,246	1,278,543
0	0	0	0	0	74,025	74,025
150,696	20,205	33,276	460	0	130,011	812,602
<u>4,531,592</u>	<u>1,345,143</u>	<u>2,736,152</u>	<u>63,189</u>	<u>47,618</u>	<u>4,247,989</u>	<u>28,272,840</u>
0	0	0	0	0	580,444	3,038,956
0	0	0	0	0	187,162	1,901,948
0	1,978,598	0	0	0	545,149	4,677,173
0	0	0	0	0	268,413	3,566,783
0	0	2,884,671	0	0	523,392	3,763,779
4,690,226	0	0	0	0	1,376,539	9,546,527
0	0	0	0	0	280	280
0	0	0	3,843,926	1,197,210	173,382	5,214,518
0	0	0	0	0	457,245	460,160
0	0	0	0	0	248,373	248,373
0	0	0	50,643	45,811	215,820	312,274
<u>4,690,226</u>	<u>1,978,598</u>	<u>2,884,671</u>	<u>3,894,569</u>	<u>1,243,021</u>	<u>4,576,199</u>	<u>32,730,771</u>
<u>(158,634)</u>	<u>(633,455)</u>	<u>(148,519)</u>	<u>(3,831,380)</u>	<u>(1,195,403)</u>	<u>(328,210)</u>	<u>(4,457,931)</u>
0	0	0	1,837,602	1,662,398	0	3,500,000
135,500	582,475	9,123	588,813	80,342	261,612	1,772,740
0	0	0	0	0	(69,123)	(1,802,619)
<u>135,500</u>	<u>582,475</u>	<u>9,123</u>	<u>2,426,415</u>	<u>1,742,740</u>	<u>192,489</u>	<u>3,470,121</u>
<u>(23,134)</u>	<u>(50,980)</u>	<u>(139,396)</u>	<u>(1,404,965)</u>	<u>547,337</u>	<u>(135,721)</u>	<u>(987,810)</u>
<u>472,914</u>	<u>36,029</u>	<u>1,719,457</u>	<u>1,828,022</u>	<u>(96,229)</u>	<u>2,705,152</u>	<u>13,703,959</u>
<u>\$449,780</u>	<u>(\$14,951)</u>	<u>\$1,580,061</u>	<u>\$423,057</u>	<u>\$451,108</u>	<u>\$2,569,431</u>	<u>\$12,716,149</u>

Crawford County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2001*

Net Change in Fund Balances - Total Governmental Funds (S987,810)

***Amounts reported for governmental activities on the
statement of activities are different because of the following:***

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current year:

Capital Outlay - Construction in Progress	4,775,227	
Capital Outlay - Depreciable Capital Assets	1,722,431	
Depreciation	<u>(1,572,836)</u>	4,924,822

The proceeds from the sale of capital assets are reported as revenue in the governmental funds. However, the cost of the capital assets is removed from the capital asset account on the statement of net assets and is offset against the proceeds from the sale of capital assets resulting in a loss on a disposal of capital assets on the statement of activities.

Loss on Disposal of Capital Assets (9,013)

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

Property Taxes	21,820	
Sales Taxes	6,444	
Special Assessments	23,582	
Charges for Services	5,351	
Intergovernmental	3,739	
Interest	(144,175)	
Other	<u>38,077</u>	(45,162)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of activities.

248,373

Note proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of activities.

Notes Payable (3,500,000)

Interest is reported as an expenditure when due in the governmental funds, but is accrued outstanding debt on the statement of activities.

Accrued Interest Payable	(43,565)	
Annual Accretion of Capital Appreciation Bonds	<u>(23,460)</u>	(67,025)

An internal service fund is used to charge the costs of workers' compensation to individual funds. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.

11,191

Some expenses reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Due to Other Governments	(181,009)	
Claims Payable	9,430	
Compensated Absences Payable	<u>(79,115)</u>	(250,694)

Change in Net Assets of Governmental Activities \$324,682

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,096,400	\$1,096,400	\$1,221,349	\$124,949
Sales Taxes	2,600,000	2,600,000	2,999,770	399,770
Charges for Services	1,255,840	1,255,840	1,407,071	151,231
Licenses and Permits	6,300	6,300	3,934	(2,366)
Fines and Forfeitures	129,500	129,500	185,339	55,839
Intergovernmental	1,423,338	1,423,338	1,516,059	92,721
Interest	560,000	560,000	1,041,813	481,813
Other	203,700	203,700	324,620	120,920
<i>Total Revenues</i>	<u>7,275,078</u>	<u>7,275,078</u>	<u>8,699,955</u>	<u>1,424,877</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	2,808,821	2,856,237	2,637,795	218,442
Judicial	1,912,749	1,972,621	1,744,875	227,746
Public Safety	2,404,430	2,417,840	2,190,350	227,490
Public Works	137,361	141,087	115,785	25,302
Health	370,096	380,116	371,566	8,550
Human Services	309,655	308,435	292,532	15,903
<i>Total Expenditures</i>	<u>7,943,112</u>	<u>8,076,336</u>	<u>7,352,903</u>	<u>723,433</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(668,034)</u>	<u>(801,258)</u>	<u>1,347,052</u>	<u>2,148,310</u>
Other Financing Sources (Uses)				
Advances In	0	0	728,283	728,283
Advances Out	0	0	(502,659)	(502,659)
Transfers In	0	0	60,000	60,000
Transfers Out	(1,595,485)	(2,055,173)	(1,733,496)	321,677
<i>Total Other Financing Sources (Uses)</i>	<u>(1,595,485)</u>	<u>(2,055,173)</u>	<u>(1,447,872)</u>	<u>607,301</u>
<i>Net Change in Fund Balance</i>	(2,263,519)	(2,856,431)	(100,820)	2,755,611
<i>Fund Balance Beginning of Year</i>	2,569,524	2,569,524	2,569,524	0
Prior Year Encumbrances Appropriated	378,969	378,969	378,969	0
<i>Fund Balance End of Year</i>	<u>\$684,974</u>	<u>\$92,062</u>	<u>\$2,847,673</u>	<u>\$2,755,611</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$30,000	\$30,000	\$83,679	\$53,679
Fines and Forfeitures	65,000	65,000	60,574	(4,426)
Intergovernmental	3,185,000	3,185,000	3,415,541	230,541
Interest	95,000	95,000	65,652	(29,348)
<i>Total Revenues</i>	3,375,000	3,375,000	3,625,446	250,446
Expenditures				
Current:				
Public Works	4,120,453	4,177,746	3,702,791	474,955
<i>Net Change in Fund Balance</i>	(745,453)	(802,746)	(77,345)	725,401
<i>Fund Balance Beginning of Year</i>	955,524	955,524	955,524	0
Prior Year Encumbrances Appropriated	198,451	198,451	198,451	0
<i>Fund Balance End of Year</i>	<u>\$408,522</u>	<u>\$351,229</u>	<u>\$1,076,630</u>	<u>\$725,401</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Welfare Fund
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$261,000	\$261,000	\$226,499	(\$34,501)
Charges for Services	45,500	45,500	41,441	(4,059)
Intergovernmental	1,241,500	1,241,500	1,405,517	164,017
Interest	1,200	1,200	2,048	848
Other	7,675	7,675	4,074	(3,601)
<i>Total Revenues</i>	1,556,875	1,556,875	1,679,579	122,704
Expenditures				
Current:				
Human Services	1,757,035	1,807,305	1,521,034	286,271
<i>Excess of Revenues Over (Under) Expenditures</i>	(200,160)	(250,430)	158,545	408,975
Other Financing Sources				
Transfers In	199,045	253,920	54,875	(199,045)
<i>Net Change in Fund Balance</i>	(1,115)	3,490	213,420	209,930
<i>Fund Balance Beginning of Year</i>	66,956	66,956	66,956	0
Prior Year Encumbrances Appropriated	40,508	40,508	40,508	0
<i>Fund Balance End of Year</i>	<u>\$106,349</u>	<u>\$110,954</u>	<u>\$320,884</u>	<u>\$209,930</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$422,000	\$422,000	\$452,636	\$30,636
Charges for Services	1,333,055	1,333,055	1,036,212	(296,843)
Intergovernmental	50,000	50,000	47,883	(2,117)
Interest	0	0	9	9
Other	4,300	4,300	3,157	(1,143)
<i>Total Revenues</i>	1,809,355	1,809,355	1,539,897	(269,458)
Expenditures				
Current:				
Human Services	1,854,611	1,888,507	1,628,113	260,394
<i>Excess of Revenues Under Expenditures</i>	(45,256)	(79,152)	(88,216)	(9,064)
Other Financing Sources				
Advances In	0	0	8,000	8,000
<i>Net Change in Fund Balance</i>	(45,256)	(79,152)	(80,216)	(1,064)
<i>Fund Balance Beginning of Year</i>	63,017	63,017	63,017	0
Prior Year Encumbrances Appropriated	20,671	20,671	20,671	0
<i>Fund Balance End of Year</i>	<u>\$38,432</u>	<u>\$4,536</u>	<u>\$3,472</u>	<u>(\$1,064)</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$240,000	\$240,000	\$233,353	(\$6,647)
Intergovernmental	4,112,489	4,112,489	4,143,564	31,075
Other	92,000	92,000	134,205	42,205
<i>Total Revenues</i>	4,444,489	4,444,489	4,511,122	66,633
Expenditures				
Current:				
Human Services	4,915,195	5,116,083	5,004,874	111,209
<i>Excess of Revenues Under Expenditures</i>	(470,706)	(671,594)	(493,752)	177,842
Other Financing Sources				
Transfers In	137,061	137,061	135,500	(1,561)
<i>Net Change in Fund Balance</i>	(333,645)	(534,533)	(358,252)	176,281
<i>Fund Balance Beginning of Year</i>	276,352	276,352	276,352	0
Prior Year Encumbrances Appropriated	418,070	418,070	418,070	0
<i>Fund Balance End of Year</i>	<u>\$360,777</u>	<u>\$159,889</u>	<u>\$336,170</u>	<u>\$176,281</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Operation Levy Fund
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,000,000	\$1,000,000	\$1,141,135	\$141,135
Charges for Services	250,000	250,000	157,969	(92,031)
Other	<u>0</u>	<u>0</u>	<u>7,311</u>	<u>7,311</u>
<i>Total Revenues</i>	1,250,000	1,250,000	1,306,415	56,415
Expenditures				
Current:				
Public Safety	<u>1,975,801</u>	<u>1,972,128</u>	<u>1,964,169</u>	<u>7,959</u>
<i>Excess of Revenues Under Expenditures</i>	(725,801)	(722,128)	(657,754)	64,374
Other Financing Sources				
Transfers In	<u>635,036</u>	<u>635,036</u>	<u>582,475</u>	<u>(52,561)</u>
<i>Net Change in Fund Balance</i>	(90,765)	(87,092)	(75,279)	11,813
<i>Fund Balance Beginning of Year</i>	31,604	31,604	31,604	0
Prior Year Encumbrances Appropriated	<u>59,161</u>	<u>59,161</u>	<u>59,161</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$3,673</u></u>	<u><u>\$15,486</u></u>	<u><u>\$11,813</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,493,000	\$1,493,000	\$1,513,714	\$20,714
Intergovernmental	1,250,789	1,403,479	1,106,280	(297,199)
Other	37,020	37,020	15,310	(21,710)
<i>Total Revenues</i>	2,780,809	2,933,499	2,635,304	(298,195)
Expenditures				
Current:				
Health	3,023,581	3,202,320	2,921,331	280,989
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(242,772)	(268,821)	(286,027)	(17,206)
Other Financing Sources (Uses)				
Transfers In	0	9,123	9,123	0
Transfers Out	(71,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	(71,000)	9,123	9,123	0
<i>Net Change in Fund Balance</i>	(313,772)	(259,698)	(276,904)	(17,206)
<i>Fund Balance Beginning of Year</i>	1,500,132	1,500,132	1,500,132	0
Prior Year Encumbrances Appropriated	47,917	47,917	47,917	0
<i>Fund Balance End of Year</i>	<u>\$1,234,277</u>	<u>\$1,288,351</u>	<u>\$1,271,145</u>	<u>(\$17,206)</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2001

	Business-Type Activity- Sewer Enterprise Fund	Business-Type Activity- Sanitary Landfill Enterprise Fund	Total Business-Type Activities	Governmental Activity - Workers' Compensation Internal Service Fund
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$153,861	\$518,237	\$672,098	\$225,785
Accounts Receivable	10,002	185,502	195,504	0
Prepaid Items	8	77	85	0
Materials and Supplies Inventory	0	19,500	19,500	0
Interfund Receivable	15	0	15	0
<i>Total Current Assets</i>	<u>163,886</u>	<u>723,316</u>	<u>887,202</u>	<u>225,785</u>
Noncurrent Assets:				
Unamortized Issuance Costs	14,611	72,169	86,780	0
Capital Assets:				
Nondepreciable Capital Assets	0	175,550	175,550	0
Depreciable Capital Assets, Net	1,518,646	2,401,441	3,920,087	0
Total Noncurrent Assets	<u>1,533,257</u>	<u>2,649,160</u>	<u>4,182,417</u>	<u>0</u>
<i>Total Assets</i>	<u>1,697,143</u>	<u>3,372,476</u>	<u>5,069,619</u>	<u>225,785</u>
Liabilities				
Current Liabilities:				
Wages Payable	419	10,402	10,821	0
Accounts Payable	305	11,431	11,736	0
Due to Other Governments	602	42,034	42,636	0
Interfund Payable	0	9,648	9,648	0
Notes Payable	0	1,500,000	1,500,000	0
Accrued Interest Payable	2,807	34,377	37,184	0
Claims Payable	0	0	0	3,113
General Obligations Bonds Payable	41,361	639,667	681,028	0
<i>Total Current Liabilities</i>	<u>45,494</u>	<u>2,247,559</u>	<u>2,293,053</u>	<u>3,113</u>
Long-Term Liabilities:				
Interfund Payable	0	867,884	867,884	0
Claims Payable	0	0	0	49,401
Compensated Absences Payable	0	11,311	11,311	0
Landfill Closure/Postclosure Costs Payable	0	2,309,450	2,309,450	0
General Obligation Bonds Payable	860,246	4,839,327	5,699,573	0
<i>Total Long-Term Liabilities</i>	<u>860,246</u>	<u>8,027,972</u>	<u>8,888,218</u>	<u>49,401</u>
<i>Total Liabilities</i>	<u>905,740</u>	<u>10,275,531</u>	<u>11,181,271</u>	<u>52,514</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	631,650	(3,135,726)	(2,504,076)	0
Unrestricted (Deficit)	159,753	(3,767,329)	(3,607,576)	173,271
<i>Total Net Assets (Deficit)</i>	<u>\$791,403</u>	<u>(\$6,903,055)</u>	<u>(\$6,111,652)</u>	<u>\$173,271</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2001

	Business-Type Activity- Sewer Enterprise Fund	Business-Type Activity- Sanitary Landfill Enterprise Fund	Total Business-Type Activities	Governmental Activity - Workers' Compensation Internal Service Fund
Operating Revenues				
Charges for Services	\$169,910	\$1,860,519	\$2,030,429	\$0
Other	123	45,684	45,807	0
<i>Total Operating Revenues</i>	<u>170,033</u>	<u>1,906,203</u>	<u>2,076,236</u>	<u>0</u>
Operating Expenses				
Personal Services	11,319	304,673	315,992	0
Materials and Supplies	2,619	38,750	41,369	0
Contractual Services	44,767	1,044,974	1,089,741	0
Claims	0	0	0	(11,191)
Closure/Postclosure Costs	0	113,203	113,203	0
Depreciation	44,358	487,320	531,678	0
Other	3,515	118,138	121,653	0
<i>Total Operating Expenses</i>	<u>106,578</u>	<u>2,107,058</u>	<u>2,213,636</u>	<u>(11,191)</u>
<i>Operating Income (Loss)</i>	<u>63,455</u>	<u>(200,855)</u>	<u>(137,400)</u>	<u>11,191</u>
Non-Operating Expenses				
Interest Expense	(38,516)	(362,588)	(401,104)	0
Loss on Disposal of Capital Assets	0	(3,300)	(3,300)	0
<i>Total Non-Operating Expenses</i>	<u>(38,516)</u>	<u>(365,888)</u>	<u>(404,404)</u>	<u>0</u>
<i>Income (Loss) Before Transfers</i>	24,939	(566,743)	(541,804)	11,191
Transfers In	0	29,879	29,879	0
<i>Change in Net Assets</i>	24,939	(536,864)	(511,925)	11,191
<i>Net Assets (Deficit) Beginning of Year - (Restated-Note 3)</i>	<u>766,464</u>	<u>(6,366,191)</u>	<u>(5,599,727)</u>	<u>162,080</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$791,403</u></u>	<u><u>(\$6,903,055)</u></u>	<u><u>(\$6,111,652)</u></u>	<u><u>\$173,271</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2001

	Business Type Activity- Sewer Enterprise Fund	Business Type Activity- Sanitary Landfill Enterprise Fund	Total Business-Type Activities	Governmental Activity - Workers' Compensation Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$168,888	\$1,821,567	\$1,990,455	\$0
Cash Received from Other Revenues	123	45,684	45,807	259
Cash Payments for Personal Services	(11,248)	(309,939)	(321,187)	0
Cash Payments to Suppliers	(50,488)	(1,203,297)	(1,253,785)	0
Cash Payments for Claims	0	0	0	(4,149)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>107,275</u>	<u>354,015</u>	<u>461,290</u>	<u>(3,890)</u>
Cash Flows from Noncapital Financing Activities				
Advances In	0	303,853	303,853	0
Transfers In	0	29,879	29,879	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>0</u>	<u>333,732</u>	<u>333,732</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Acquisition and Construction of Capital Assets	0	(56,153)	(56,153)	0
Proceeds from Bond Anticipation Notes Issued	0	1,500,000	1,500,000	0
Principal Paid on Bond Anticipation Notes	0	(1,500,000)	(1,500,000)	0
Interest Paid on Bond Anticipation Notes	0	(72,495)	(72,495)	0
Principal Paid on General Obligation Bonds	(40,000)	(629,655)	(669,655)	0
Interest Paid on General Obligation Bonds	(35,555)	(255,890)	(291,445)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(75,555)</u>	<u>(1,014,193)</u>	<u>(1,089,748)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	31,720	(326,446)	(294,726)	(3,890)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>122,141</u>	<u>844,683</u>	<u>966,824</u>	<u>229,675</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$153,861</u></u>	<u><u>\$518,237</u></u>	<u><u>\$672,098</u></u>	<u><u>\$225,785</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$63,455	(\$200,855)	(\$137,400)	\$11,191
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Depreciation	44,358	487,320	531,678	0
Closure/Postclosure Costs	0	113,203	113,203	0
(Increase) Decrease in Assets:				
Accounts Receivable	(1,007)	(38,952)	(39,959)	0
Interfund Receivable	(15)	0	(15)	0
Prepaid Items	(8)	2,109	2,101	0
Materials and Supplies Inventory	56	(3,758)	(3,702)	0
Increase (Decrease) in Liabilities:				
Wages Payable	74	1,654	1,728	0
Accounts Payable	165	357	522	0
Contracts Payable	0	(23,658)	(23,658)	0
Due to Other Governments	197	6,399	6,596	0
Interfund Payable	0	9,648	9,648	0
Claims Payable	0	0	0	(15,081)
Compensated Absences Payable	0	548	548	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>\$107,275</u></u>	<u><u>\$354,015</u></u>	<u><u>\$461,290</u></u>	<u><u>(\$3,890)</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2001

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$786	\$2,952,871
Cash and Cash Equivalents in Segregated Accounts	54,784	1,360,409
Due from Other Governments	0	2,663,385
Special Assessments Receivable	0	41,584
Property Taxes Receivable	0	24,520,652
<i>Total Assets</i>	55,570	\$31,538,901
Liabilities		
Payroll Taxes Withholding	0	\$129,793
Due to Other Governments	0	29,744,347
Undistributed Assets	0	1,664,761
<i>Total Liabilities</i>	0	\$31,538,901
Net Assets		
Held in Trust for Other Purposes	55,570	
<i>Total Net Assets</i>	\$55,570	

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2001

	<u>Private Purpose Trust</u>
Additions	
Donations	\$14,645
Interest	<u>1,398</u>
<i>Total Additions</i>	16,043
Deductions	
Human Services	<u>13,479</u>
<i>Change in Net Assets</i>	2,564
<i>Net Assets Beginning of Year (Restated-Note 3)</i>	<u>53,006</u>
<i>Net Assets End of Year</i>	<u><u>\$55,570</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Basic Financial Statements
For the Year Ended December 31, 2001

Note 1 - Reporting Entity

Crawford County, Ohio (the County) was created in 1826. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, Common Pleas Court Judge, Probate/Juvenile Court Judge and Municipal Court Judge. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budgeting and taxing authority, contracting body, and chief administrators of public services for the County, including each of these departments.

Primary Government

A 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. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Crawford County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Job and Family Services Department, the Crawford County Solid Waste Management Board, the Crawford County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes.

The component unit column on the combined financial statements identifies the financial data of the County's discretely presented component unit, Waycraft Workshop, Inc. It is reported separately to emphasize that it is legally separate from the County.

Waycraft Workshop, Inc. - Waycraft Workshop, Inc. (the Workshop) is a legally separate not-for-profit non-governmental corporation served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Crawford County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Crawford County. The Crawford County Board of MRDD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Crawford County, the Workshop is reflected as a component unit of Crawford County. Waycraft Workshop, Inc. operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from Waycraft Workshop, Inc., Bucyrus, Ohio.

Crawford County, Ohio
Basic Financial Statements
For the Year Ended December 31, 2001

As the custodian of public funds, the 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 these organizations. Accordingly, the activity of the following organizations is presented as agency funds within the County's financial statements:

The Crawford County General Health District is governed by a five member board of health which oversees the operation of the health district and is elected by a regional advisory council comprised of township trustees, mayors of participating municipalities, and the County Commissioners. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

The Crawford 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.

The Crawford County Park District is statutorily created as a separate and distinct political subdivision of the State. The probate judge appoints three commissioners who are authorized to contract and sue on behalf of the District. The Commissioners adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits. The Crawford County Park District is a related organization to the County. (See Note 23)

The Regional Planning Commission is statutorily created as a separate and distinct political subdivision of the State. The Commission consists of representatives from the county, each township, and each municipality. The planning members adopt their own budget, authorize Commission expenditures, hire and fire staff, and do not rely on the County to finance deficits.

Northland Homes and Properties, Inc. is a joint venture among the Crawford County Board of MRDD and two other county MRDD boards, and Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is a joint venture among the Crawford County Board of Mental Health and the Marion County Board of Mental Health. (See Note 24).

The County also participates in the County Commissioners Association Service Corporation, an insurance purchasing pool. (See Note 25)

Note 2 - Summary of Significant Accounting Policies

The financial statements of Crawford County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. Following are the more significant of the County's accounting policies.

Crawford County, Ohio
Basic Financial Statements
For the Year Ended December 31, 2001

A. Basis of Presentation

The County's basic financial statements consist of government-wide financial statements, including a statement of net assets 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 assets 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 statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service fund is eliminated to avoid the doubling up of revenues and expenses.

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient 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. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues 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 proprietary 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 fund is presented in a single column on the face of the proprietary fund financial statements. Fiduciary funds are reported by type.

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. There are three categories of funds: governmental, proprietary, and fiduciary.

Governmental Funds

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

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General Fund - 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.

Auto License and Gas Tax Fund - The fund accounts for revenue derived from the sale of motor vehicle licenses, gasoline taxes, and interest. Expenditures are restricted by state law to county road and bridge repair/improvement programs.

Child Welfare Fund - The fund accounts for various state and federal grants as well as transfers from the General Fund. These moneys are used to provide services to children pursuant to Chapter 5153 of the Ohio Revised Code.

County Home Fund - The fund accounts for a county-wide property tax levy and moneys received by residents for operational costs of the county home.

Job and Family Services - The fund accounts for various federal and state grants as well as transfers from the General Fund used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

Jail Operation Levy - The fund accounts for sales tax revenue used for the operation of the County jail.

Mental Retardation and Development Disabilities - The fund accounts for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a county-wide property tax levy and federal and state grants.

County Office Space - The fund accounts for debt proceeds and transfers from the General Fund for construction of a new office building for the County.

Job and Family Services Addition - The fund accounts for debt proceeds, grants, and transfers for expansion of the Job and Family Services building.

The other governmental funds of the County account for grants and other resources whose use is restricted for a particular purpose; the accumulation of resources for, and the payment of debt; and the acquisition or construction of major capital facilities.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows.

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 following are the County's major enterprise funds:

Sewer Fund - The fund accounts for the provision of sewer and water services.

Sanitary Landfill Fund - The fund accounts for fees collected for the operation of the sanitary landfill.

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Internal Service Fund - 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 fund accounts for a retrospective workers' compensation plan that was discontinued in 1994.

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County's private purpose trust funds account for programs that hold county home resident funds on their behalf and for monies held in trust by the Probate Court. The County's agency funds account for assets held by the County for political subdivisions in 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. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the proprietary funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in revenues, expenses, and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; proprietary funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

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Revenues - Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days after year end.

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

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, interest, and rent.

Deferred Revenues

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at December 31, 2001, but were levied to finance 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

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E. Budgetary Process

All funds, except agency 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 expenditures plus encumbrances at the level of control selected by County Commissioners. The legal level of control has been established by County Commissioners at the fund, program, department, and object level. The County did not receive or expend money in the Emergency Management Agency special revenue fund; therefore, no amounts were budgeted by the County Commissioners. The Probate Trust private purpose trust fund was not included in the entity in which the appropriated budget was adopted; therefore, amounts were not budgeted for this fund.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original 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 final amended certificate of estimated resources issued during 2001.

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.

F. Cash and Investments

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Cash and cash equivalents that are held separately within departments of the County, and not included in the County Treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts".

The County's investments of repurchase agreements and non-negotiable certificates of deposit are reported at cost. STAR 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2001.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2001 was \$1,062,133, which includes \$956,286 assigned from other County funds.

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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.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2001, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. The County has resources set aside in separate escrow accounts whose use is limited to the payment of retainage to contractors.

I. Inventory

Inventory is presented at the lower of cost or market on a first-in, first-out basis and is expensed when used. Inventory consists of expendable supplies held for consumption.

J. Unamortized Issuance Costs/Bond Premium and Discount/Accounting Loss

On government-wide financial statements, issuance costs are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges.

Bond premiums are deferred and accreted over the term of the bonds. Bond premiums are presented as an addition to the face amount of the bonds. Capital appreciation bond discounts are accreted over the term of the bonds.

For advance refundings resulting in the defeasance of debt reported in the proprietary funds, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting gain or loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as an addition to or reduction of the face amount of the new debt.

On the governmental fund financial statements, issuance costs and bond premiums are recognized in the current period.

K. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets used by the proprietary funds are reported in both the business-type activities column of the government-wide statement of net assets and in the respective funds.

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All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated fixed assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of ten thousand dollars. The County's infrastructure consists of roads, bridges, storm and sanitary sewer lines, and water lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All capital assets are depreciated, except for land, land improvements, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings and Building Improvements	40 years	40 years
Improvements Other Than Buildings	40 years	N/A
Equipment	5 to 10 years	N/A
Vehicles	5 to 10 years	10 years
Furniture/Fixtures	10 to 20 years	10 to 20 years
Infrastructure	10 to 50 years	40 years

L. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "Interfund Receivables/Payables". Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets. The only interfund balances which remain on the government-wide statement of net assets are those between governmental and business-type activities. These amounts are reflected as "Internal Balances".

M. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year end taking into consideration any limits specified in the County's termination policy. The County records a liability for accumulated unused sick leave for employees who are at least fifty years of age having ten years of service with the County or fifty-five years of age with five years of service with the County.

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The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the accounts "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

N. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, contractually required pension contributions and compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year.

O. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

P. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, interfund receivable, and loans receivable.

Q. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for sewer and sanitary landfill services. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

R. Interfund Transactions

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

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Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods 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 and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence. Neither of these types of transactions occurred during 2001.

S. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 3 - Changes in Accounting Principles and Restatement of Fund Equity

A. Changes in Accounting Principles

For 2001, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions"; GASB Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments"; GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues"; GASB Statement No. 37, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus"; GASB Statement No. 38, "Certain Financial Statement Note Disclosures"; and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

GASB Statements No. 33 and 36 establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures/expenses resulting from nonexchange transactions will be the same whether the accrual or the modified accrual basis of accounting is required. However, for revenue recognition to occur on the modified accrual basis, the criteria established for accrual basis revenue recognition must be met and the revenues must be available. The provisions of GASB Statement No. 33 also require that capital contributions to proprietary funds be recognized as revenues beginning in 2001.

GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements include government-wide financial statements prepared on the accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

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The government-wide financial statements split the County's programs between governmental activities and business-type activities. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 2000, caused by the conversion to the accrual basis of accounting. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the proprietary funds from the prior fiscal year.

GASB Statement No. 37 makes certain clarifications regarding escheat property and modifies several provisions of GASB Statement No. 34, including the Management's Discussion and Analysis. GASB Statement No. 38 modifies, establishes, and rescinds certain financial statement disclosure requirements.

GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

For 2001, the County has increased the threshold amount for capitalizing fixed assets. The threshold amount was increased from \$500 to \$10,000.

B. Restatement of Fund Equity

The restatement due to the implementation of the above statements and interpretation had the following effects on fund equity of the major and nonmajor funds of the County as they were previously reported. The implementation had no effect on the County Office Space and Job and Family Services Addition capital projects funds.

The restatement from governmental fund balance to net assets of governmental activities:

	General	Auto License And Gas Tax	Child Welfare	County Home	Job and Family Services
Fund Balance December 31, 2000	\$5,368,554	\$1,687,870	\$195,071	\$144,639	\$466,987
GASB Statements No. 33/36					
Adjustments:					
Accounts Receivable	0	0	0	0	2,430
Accrued Interest Receivable	(508,181)	0	0	0	0
Due from Other Governments	(8,307)	0	(51,600)	0	0
GASB Statement No. 34					
Adjustment:					
Change in Fund Structure	48,441	2,181	128,391	31,301	3,497
GASB Interpretation No. 6					
Adjustment:					
Compensated Absences Payable	0	0	0	254	0
Adjusted Fund Balance	<u>\$4,900,507</u>	<u>\$1,690,051</u>	<u>\$271,862</u>	<u>\$176,194</u>	<u>\$472,914</u>

Crawford County, Ohio
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	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Other Governmental	Total Governmental Activities
Fund Balance December 31, 2000	\$65,446	\$1,631,881	\$4,398,154	\$13,958,602
GASB Statements No. 33/36 Adjustments:				
Accounts Receivable	(31,749)	0	(1,428)	(30,747)
Accrued Interest Receivable	0	0	0	(508,181)
Due from Other Governments	0	(4,838)	(12,420)	(77,165)
GASB Statement No. 34 Adjustment:				
Change in Fund Structure	2,332	92,414	52,639	361,196
GASB Interpretation No. 6 Adjustment:				
Compensated Absences Payable	0	0	0	254
Adjusted Fund Balance	<u>\$36,029</u>	<u>\$1,719,457</u>	<u>\$4,436,945</u>	13,703,959
GASB Statement No. 34 Adjustments:				
Property Taxes				57,864
Sales Taxes				369,656
Special Assessments				85,200
Charges for Services				31,749
Intergovernmental				2,572,354
Interest				508,181
Other Revenue				15,720
Capital Assets				32,730,895
Due to Other Governments				(237,299)
Compensated Absences Payable				(815,114)
Accrued Interest Payable				(10,649)
Claims Payable				(9,430)
General Obligation Bonds Payable				(5,136,220)
Workers' Compensation Internal Service Fund				162,080
Governmental Activities Net Assets at December 31, 2000				<u><u>\$44,028,946</u></u>

Crawford County, Ohio
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The restatement of the business-type activities:

	Sewer	Sanitary Landfill	Total Business-Type Activities
Fund Equity (Deficit) December 31, 2000	\$781,158	(\$6,307,868)	(\$5,526,710)
GASB Statements No. 33/36 Adjustment:			
Accounts Receivable	1,428	0	1,428
GASB Statement No. 34 Adjustment:			
Change in Fund Structure	23	645	668
Change in Threshold:			
Capital Assets	(16,145)	(58,968)	(75,113)
Adjusted Net Assets at December 31, 2000	\$766,464	(\$6,366,191)	(\$5,599,727)

The restatement of the private purpose trust funds:

	Private Purpose Trust
Fund Balance December 31, 2000	\$166,415
GASB Statement No. 34 Adjustment:	
Change in Fund Structure	(113,409)
Adjusted Net Assets at December 31, 2000	\$53,006

Note 4 - Accountability

The following funds had deficit fund balances/net assets as of December 31, 2001.

	Deficit Fund Balances/ Net Assets
Special Revenue Funds	
Jail Operation Levy	\$14,951
Community Development Block Grant	29,534
Emergency Management Agency	2,168
Capital Projects Funds	
Courthouse Renovation	82,665
Westmoor Sewer Construction	149,350
Enterprise	
Sanitary Landfill	6,903,055

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The deficits in the special revenue funds resulted from adjustments for accrued liabilities. The General Fund provides transfers when cash is required, not when accruals occur.

The deficit in the Courthouse Renovation fund is the result of not issuing debt to pay expenditures for the renovation. On April 1, 2002, the County issued general obligation bonds to pay for the renovations of the courthouse.

The deficit in the Westmoor Sewer Construction fund is the result of expenditures exceeding available resources. Once engineering and project estimates are complete, the County will assess the property owners.

The deficit in the Sanitary Landfill fund is the result of accumulated operating losses. The County Commissioners have increased rates.

Note 5 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual for the general and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).
4. Although not part of the appropriated budget, the County has various activities in both the governmental and proprietary fund types that are included as part of the reporting entity when preparing financial statements that conform with GAAP.

Crawford County, Ohio
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The adjustments necessary to reconcile the GAAP and budgetary basis statements are as follows:

	Net Change in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	County Home
GAAP Basis	\$54,371	\$79,897	\$163,981	(\$79,200)
Non-Budgeted Cash Activity	11,249	(533)	(2,793)	4,475
Net Adjustment for Revenue Accruals	(52,761)	359,427	27,022	6,167
Net Adjustment for Expenditure Accruals	(89,966)	70,638	24,932	57,052
Prepaid Items	20,610	14,315	7,814	10,156
Materials and Supplies Inventory	(10,506)	(14,030)	(279)	(4,113)
Advances In	728,283	0	0	8,000
Advances Out	(502,659)	0	0	0
Encumbrances	(259,441)	(587,059)	(7,257)	(82,753)
Budget Basis	<u>(\$100,820)</u>	<u>(\$77,345)</u>	<u>\$213,420</u>	<u>(\$80,216)</u>

	Net Change in Fund Balance		
	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities
GAAP Basis	(\$23,134)	(\$50,980)	(\$139,396)
Non-Budgeted Cash Activity	5,908	800	7,813
Net Adjustment for Revenue Accruals	(1,549)	(22,970)	(85,482)
Prepaid Items	15,874	12,120	7,217
Materials and Supplies Inventory	(2,430)	13,113	4,012
Net Adjustment for Expenditure Accruals	(96,670)	(13,732)	(41,944)
Advances In	0	0	0
Advances Out	0	0	0
Encumbrances	(256,251)	(13,630)	(29,124)
Budget Basis	<u>(\$358,252)</u>	<u>(\$75,279)</u>	<u>(\$276,904)</u>

Note 6 - Deposits and Investments

Moneys held by the County are classified by State statute into two categories. Active moneys are public moneys determined to be necessary to meet current demands upon the County treasury. Active moneys 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.

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Moneys held by the County which are not considered active are classified as inactive and can be deposited or invested 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;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division 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 exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5 percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed two hundred seventy days and in an amount not to exceed 10 percent of the County's total average portfolio.

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, by surety company bonds deposited with the Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

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.

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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.

At year end, the County had \$123,748 in undeposited cash on hand which is included on the balance sheet/statement of net assets of the County as part of "Equity in Pooled Cash and Cash Equivalents".

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

At year end, the carrying amount of the County's deposits was \$16,356,544 and the bank balance was \$17,142,835. Of the bank balance \$1,215,879 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County's investments are categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category 3	Carrying and Fair Value
Repurchase Agreements	\$99,733	\$99,733
STAR Ohio		693,305
Total Investments		\$793,038

The classification of cash and cash equivalents and investments on the balance sheet/statement of net assets is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting".

A reconciliation between the classification of cash and cash equivalents and investments on the combined financial statements and the classification of deposits and investments according to GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$17,173,597	\$99,733
Cash on Hand	(123,748)	0
STAR Ohio	(693,305)	693,305
GASB Statement No. 3	\$16,356,544	\$793,038

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Note 7 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2001 represent the collection of 2000 taxes. Real property taxes for 2001 were levied after October 1, 2001, on the assessed values as of January 1, 2001, the lien date. These taxes will be collected in and are intended to finance 2002 operations. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2000. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility real and tangible personal property taxes for 2001 were levied after October 1, 2001, on the assessed values as of December 31, 2000, the lien date. These taxes will be collected in and are intended to finance 2002 operations. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2001 (other than public utility property) represent the collection of 2001 taxes. Tangible personal property taxes received in 2001 were levied after October 1, 2000, on the true value as of December 31, 2000. Tangible personal property is currently assessed at 25 percent of true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. The first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents delinquent taxes outstanding and real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2001, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2001 operations.

The full tax rate for all County operations the year ended December 31, 2001, was \$8.80 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2001 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$495,248,840
Public Utility	35,532,580
Tangible Personal	109,313,294
Total Assessed Value	\$640,094,714

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Note 8 - Permissive Sales and Use Tax

In 1978, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. In February 1993, the County Commissioners, by resolution, imposed an additional one-half of one percent tax on all retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. In May 1994, voters approved a one-half of one percent tax on retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. This tax commenced July 1, 1994, for a period of twenty-five years. Proceeds shall be used for constructing, equipping, furnishing, and operating a new correctional facility and for paying principal, interest, premium, and costs associated with the issuance of debt. As required by State statute, the County Commissioners established how the sales tax proceeds would be allocated prior to the election. Thus, as long as the County has outstanding debt related to the jail, sales tax proceeds will be prorated based on this debt.

The total sales tax percentage is now one and one-half percent with one percent allocated for General Fund operations and one-half of one percent allocated for jail operations. Proceeds of the tax are credited to the General Fund, Jail Operation Levy special revenue fund, and the debt service fund.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2001. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue.

Note 9 - Receivables

Receivables at December 31, 2001, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, and shared revenues, special assessments, interfund, property taxes, and loans (community development block grant monies loaned to local businesses). All amounts due from other governments are considered collectible in full. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Receivables recorded on the County's financial statements are recorded to the extent the amounts are determined material and substantiated, not only by supporting documentation but also by a reasonable systematic method of determining their existence, completeness, valuation, and collectibility. Using this criteria, the County has elected to not record child support arrearages in the agency funds. These amounts, while potentially significant, are not considered measurable and, because collections are often significantly in arrears, the County is unable to determine a reasonable value.

At December 31, 2001, the amount of delinquent special assessments were \$7,726.

Loans receivable expected to be collected in more than one year are \$175,637 in the Revolving Loan special revenue fund.

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A summary of the principal amounts of due from other governments are as follows:

Fund Type/Fund	Description	Amount
General Fund	Local Government Revenue Assistance	\$758,976
	Grants and Subsidies	23,672
Total General Fund		<u>782,648</u>
Special Revenue Funds		
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	1,417,892
Child Welfare	Child Welfare Grant	279,330
Child Welfare	Homestead and Rollback	11,983
County Home	Homestead and Rollback	23,967
Jail Operation Levy	Housing of Prisoners	53,342
MRDD	MRDD Grants	527,185
MRDD	Homestead and Rollback	78,122
Council on Aging Levy	Homestead and Rollback	19,292
Felony Delinquent Care	Felony Delinquent Care Grant	4,511
Mental Health	Homestead and Rollback	20,985
Ohio Childrens Trust	Ohio Childrens Trust Grant	5,458
Solid Waste Management District	Solid Waste Grants	33,490
Victims of Crime	Victims of Crime Grant	24,027
Total Special Revenue Funds		<u>2,499,584</u>
Total Governmental Activities		<u>3,282,232</u>
Agency Funds		
Local Government	Local Government Revenue Assistance	900,669
Library Local Government	Library Local Government	1,141,077
Undivided Tax	Motor Vehicle License Tax and Gas Tax	621,639
Total Agency Funds		<u>2,663,385</u>
Total		<u>\$5,945,617</u>

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Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2001, was as follows:

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
Primary Government				
Governmental Activities:				
Nondepreciable Capital Assets:				
Land	\$664,515	\$0	\$0	\$664,515
Land Improvements	1,804,461	0	0	1,804,461
Construction in Progress	2,476,784	4,775,227	(801,504)	6,450,507
Total Nondepreciable Capital Assets	<u>4,945,760</u>	<u>4,775,227</u>	<u>(801,504)</u>	<u>8,919,483</u>
Depreciable Capital Assets:				
Buildings and Building Improvements	16,433,176	975,546	0	17,408,722
Improvements Other Than Buildings	31,500	0	0	31,500
Equipment	790,687	150,598	(42,661)	898,624
Vehicles	3,274,730	454,656	(81,613)	3,647,773
Furniture/Fixtures	156,080	106,572	0	262,652
Infrastructure	17,425,653	836,563	0	18,262,216
Total Depreciable Capital Assets	<u>38,111,826</u>	<u>2,523,935</u>	<u>(124,274)</u>	<u>40,511,487</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(2,395,568)	(412,317)	0	(2,807,885)
Improvements Other Than Buildings	(1,167)	(500)	0	(1,667)
Equipment	(461,482)	(78,140)	42,661	(496,961)
Vehicles	(1,655,908)	(320,981)	72,600	(1,904,289)
Furniture/Fixtures	(39,243)	(9,173)	0	(48,416)
Infrastructure	(5,773,323)	(751,725)	0	(6,525,048)
Total Accumulated Depreciation	<u>(10,326,691)</u>	<u>(1,572,836)</u>	<u>115,261</u>	<u>(11,784,266)</u>
Total Depreciable Capital Assets, Net	<u>27,785,135</u>	<u>951,099</u>	<u>(9,013)</u>	<u>28,727,221</u>
Governmental Activities Capital Assets, Net	<u>\$32,730,895</u>	<u>\$5,726,326</u>	<u>(\$810,517)</u>	<u>\$37,646,704</u>

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	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
Business-Type Activities:				
Nondepreciable Capital Assets:				
Land	\$175,550	\$0	\$0	\$175,550
Depreciable Capital Assets:				
Buildings and Building Improvements	445,775	0	0	445,775
Landfill Cells	8,175,944	5,622	0	8,181,566
Equipment	1,900,521	50,531	(41,000)	1,910,052
Vehicles	14,200	0	0	14,200
Infrastructure	1,545,417	0	0	1,545,417
Total Depreciable Capital Assets	12,081,857	56,153	(41,000)	12,097,010
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(101,170)	(11,324)	0	(112,494)
Landfill Cells	(6,106,382)	(376,190)	0	(6,482,572)
Equipment	(1,297,515)	(105,501)	37,700	(1,365,316)
Vehicles	(14,200)	0	0	(14,200)
Infrastructure	(163,678)	(38,663)	0	(202,341)
Total Accumulated Depreciation	(7,682,945)	(531,678)	37,700	(8,176,923)
Total Depreciable Capital Assets, Net	4,398,912	(475,525)	(3,300)	3,920,087
Business-Type Activities Capital Assets, Net	\$4,574,462	(\$475,525)	(\$3,300)	\$4,095,637

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative and Executive	\$36,967
Judicial	23,625
Public Safety	
Jail Operating	268,457
Other Public Safety	125,742
Public Works	998,325
Health	
Mental Retardation and Development Disabilities	66,557
Other Health	2,457
	continued

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Human Services	
Child Welfare	\$20,221
County Home	14,412
Job and Family Services	13,984
Other Human Services	2,089
Total Depreciation Expense-Governmental Activities	<u>\$1,572,836</u>

Note 11 - Interfund Receivables/Payables

Interfund balances at December 31, 2001, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
County Home	\$8,000
Sanitary Landfill	867,884
Other Nonmajor	372,685
Total	<u>\$1,248,569</u>

The balance resulted from loans made to provide working capital for operations or projects; \$1,059,381 of the balance is not scheduled to be collected in the subsequent year.

Due to General Fund from:	
Auto License and Gas Tax	\$31,282
Mental Retardation and Development Disabilities	6,040
Sanitary Landfill	313
Other Nonmajor	6,704
Total General Fund	<u>\$44,339</u>

Due to Child Welfare Fund from:	
Other Nonmajor	<u>\$9,050</u>

Due to Job and Family Services Fund from:	
Other Nonmajor	<u>\$37,918</u>

Due to Sewer Fund from:	
Other Nonmajor	<u>\$15</u>

Due to all other funds from:	
Sanitary Landfill	<u>\$9,335</u>

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These balances resulted from the time lag between the dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Note 12 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2001, the County contracted with Midland Service Agency, Inc. for property, general liability, crime, business interruption, auto liability, and physical damage insurance. The primary general liability limit is \$3,000,000. Primary auto liability insurance has a limit of \$5,000,000. Building and personal property liability insurance has a limit of \$37,567,200. Law enforcement professional liability insurance has a limit of \$1,000,000, subject to a \$2,500 retention. Liability insurance for the county home has a limit of \$1,000,000, health care facility professional liability is \$1,000,000, and umbrella liability coverage has a limit of \$2,000,000.

Settled claims have not exceeded commercial coverage in any of the past three years, and there has been no significant reduction in coverage from the prior year.

In 1990, the County had elected to take advantage of a new workers' compensation plan being offered by the State of Ohio. The plan, called retrospective rating, allowed the County to pay a fraction of the premium it would pay as an experience-rated risk, charging the County for claims incurred subject to the plan's individual claim cost limitation and the County's premium limitation. For each year the County elected retrospective rating, a ten year liability was attached. The County hired a third party administrator, Comp Management Inc., to review and monitor all claims on behalf of the County.

In 1992, the County established a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$52,514 reported in the Workers' Compensation internal service fund at December 31, 2001, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30. The amount is based on an estimate provided by the third party administrator. Once the remaining claims have been paid, the internal service fund will be closed. The County returned to an experience based program in 1994.

The following schedule represents changes in the balance of the claims liability during the past two years.

	2000	2001
Unpaid Claims, Beginning of Year	\$112,369	\$77,025
Estimated Claims Expense	(29,356)	(20,362)
Claims Payments	(5,988)	(4,149)
Unpaid Claims, End of Year	\$77,025	\$52,514

For 2001, the County participated in the County Commissioners Association Service Corporation, a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' 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, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation.

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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 Plans' selection criteria. The firm of Comp Management, 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 representatives of the Plan to access loss experience for three years following the last year of participation.

Note 13 - Construction Commitments

At December 31, 2001, the County had entered into contracts for the construction or renovation of the following facilities:

	Outstanding Commitment
Job and Family Services Building	\$469,600
Bridge Replacement	347,089
Road Improvements	155,900
County Home Generator	63,772
New Administration Building	35,324
Westmoor Sewer	25,861

Note 14 - Defined Benefit Retirement Plans

A. Public Employees Retirement System

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

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Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 13.55 percent; 9.25 percent was the portion used to fund pension obligations for 2001, an increase from 6.54 percent in 2000. For law enforcement employees, the employee contribution is 10.1 percent of their annual covered salary for sheriffs and deputy sheriffs and 9 percent for all other members of the law enforcement program. (In January 2001, HB416 split the law enforcement program into two divisions; (1) sheriffs, deputy sheriffs, and township police and (2) the public safety division made up of all other members of the law enforcement program.) The employer contribution for all law enforcement employees is 16.7 percent; 12.4 percent was the portion used to fund pension obligations, an increase from 11.4 percent for 2000. For 2000, PERS instituted a temporary employer rate rollback. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999, were \$1,114,731, \$1,343,339, and \$1,446,966, respectively; 73 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability.

B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent; 9.5 percent was the portion used to fund pension obligations for 2001. For 2000, 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2001, 2000, and 1999 were \$42,828, \$56,575, and \$54,224, respectively; 96 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability.

Note 15 - Postemployment Benefits

A. Public Employees Retirement System of Ohio

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2001 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care.

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Benefits are advance funded using the entry age normal cost method. Significant actuarial assumptions include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually, and an additional increase in total payroll of .54 percent to 5.1 percent based on additional pay increases. Health care premiums were assumed to increase 4.75 percent annually.

OPEB are financed through employer contributions and investment earnings. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

At December 31, 2001, the total number of benefit recipients eligible for OPEB through PERS was 411,076. As of December 31, 2001, the actuarial value of net assets available for future OPEB payments was \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial liability were \$14,364.6 million and \$2,628.7 million, respectively. The County's actual contributions for 2001 which were used to fund OPEB were \$508,411.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. Under Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$20,287 for 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3,419 million. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

Note 16 - Other Employee Benefits

A. Health Insurance

The County provides employee medical/surgical benefits through a health maintenance organization. Medical Mutual of Ohio rates for 2001 were \$679.12 for family coverage (three or more family members), \$580.91 for employee plus one dependent, and \$227.32 for individual coverage. Of these premiums, the employee contributes \$129.02 for family coverage, \$110.36 for employee plus one dependent, and \$43.18 for individual coverage. The County's premium is paid by the fund that pays the employee's salary. Since the fully insured program is with a health maintenance organization, there is no deductible. Effective January 1, 2002, the County elected to become self-insured for medical/surgical benefits.

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B. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated unused vacation time, not to exceed vacation earned in three years, is paid upon separation if the employee has at least one year of service with the County. Sick leave benefits, not to exceed thirty days, are paid upon retirement if the employee has at least ten years of service with the County. The liability is based on the sick leave accumulated at year end by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future.

Note 17 - Notes Payable

During 2001, the County retired \$5,000,000 in various purpose bond anticipation notes previously issued for constructing an administration building, renovating and remodeling the Job and Family Services building, and improving landfill. The notes had an interest rate of 4.86 percent.

On July 25, 2001, the County issued various purpose bond anticipation notes to refinance notes previously issued for constructing an administrative building, renovating and remodeling the Job and Family Services building, and improving the landfill, in the amounts of \$1,837,602, \$1,662,398, and \$1,500,000, respectively. The notes have an interest rate of 3.20 percent and matured on April 25, 2002.

Note 18 - Long-Term Liabilities

Changes in the County's long-term obligations during 2001 were as follows:

	Balance at December 31, 2000	Additions	Reductions	Balance at December 31, 2001	Amount Due in One Year
Governmental Activities:					
General Obligation Bonds:					
1999 New Jail Facility 3.15-5.80%					
Serial and Term Bonds	\$3,485,000	\$0	\$105,000	\$3,380,000	\$110,000
Capital Appreciation Bonds	631,101	23,460	0	654,561	(37,182)
Total 1999 New Jail Facility Bonds	4,116,101	23,460	105,000	4,034,561	72,818
2000 Vehicle Acquisition Bonds	85,119	0	28,373	56,746	28,373
1994 New Jail Facility 5.45-6.00%	335,000	0	80,000	255,000	80,000
1992 Job and Family Services Building 6.25-6.60%	600,000	0	35,000	565,000	35,000
Total General Obligation Bonds	5,136,220	23,460	248,373	4,911,307	216,191
Compensated Absences	815,114	96,910	17,795	894,229	38,957
Claims	77,025	0	24,511	52,514	3,113
Total Governmental Activities	\$6,028,359	\$120,370	\$290,679	\$5,858,050	\$258,261

Crawford County, Ohio
Basic Financial Statements
For the Year Ended December 31, 2001

Business-Type Activities:

General Obligation Bonds:

1999 Waterline Improvement
3.15-4.80%

Serial and Term Bonds	\$825,000	\$0	\$40,000	\$785,000	\$45,000
Capital Appreciation Bonds	38,407	6,516	0	44,923	(7,621)
Bond Premium	75,666	0	3,982	71,684	3,982
Total 1999 Waterline Improvement Bonds	939,073	6,516	43,982	901,607	41,361

1999 Landfill Improvements
3.15-4.80%

Serial and Term Bonds	5,230,000	0	425,000	4,805,000	445,000
Capital Appreciation Bonds	123,295	20,916	0	144,211	(24,464)
Bond Premium	244,050	0	12,845	231,205	12,845
Accounting Loss	(283,688)	14,931	0	(268,757)	(14,943)
Total 1999 Landfill Improvement Bonds	5,313,657	35,847	437,845	4,911,659	418,438

1994 Landfill Improvements
5.45-6.00%

	660,000	0	170,000	490,000	185,000
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1999 Bulldozer 4.45%

	111,990	0	34,655	77,335	36,229
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Total General Obligation Bonds	7,024,720	42,363	686,482	6,380,601	681,028
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Compensated Absences	10,763	548	0	11,311	0
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Landfill Closure/Postclosure	2,196,247	113,203	0	2,309,450	0
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Total Business-Type Activities	\$9,231,730	\$156,114	\$686,482	\$8,701,362	\$681,028
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1999 New Jail Facility General Obligation Refunding Bonds - On February 1, 1999, the County issued \$4,283,297 in unvoted general obligation bonds with an average interest rate of 4.28 percent to advance refund \$2,360,000 of outstanding 1994 Series bonds with an average interest rate of 5.84 percent and to retire \$1,500,000 in notes. The bond issue included serial, term, and capital appreciation bonds in the amount of \$1,885,000, \$1,820,000, and \$578,297, respectively. The serial bonds will be paid from 1999-2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010-2013. The bonds will be retired from a portion of the voted sales tax levy for jail improvements approved in May, 1994.

Crawford County, Ohio
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The term bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2014 through 2018 (with the balance of \$340,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2014	\$265,000
2015	280,000
2016	295,000
2017	310,000
2018	330,000

Current serial bonds redeemed by other than mandatory redemption, or purchased for cancellation, may be credited against the applicable mandatory redemption requirement.

The term bonds maturing on December 1, 2019, will be subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2009, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates (Dates Inclusive)	Redemption Prices
December 1, 2009 through November 30, 2010	101%
December 1, 2010 and thereafter	100

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$1,065,000. For 2001, \$23,460 was accreted for a total bond value of \$654,561.

2000 Vehicle Acquisition General Obligation Bonds - General obligation bonds were issued for the purchase of sheriff cruisers, in the amount of \$85,119, on June 1, 2000, and will be paid from the General Fund.

1994 New Jail Facility General Obligation Bonds - The 1994 jail facility bonds, in the amount of \$480,000, that were not refunded with the 1999 New Jail Facility general obligation refunding bonds will be paid from County sales tax revenues.

1992 Job and Family Services Building General Obligation Bonds - General obligation bonds for constructing the job and family services building issued, in the amount of \$800,000, on December 1, 1991, will be paid from rental charges from the Job and Family Services department and other tenants who occupy the facility.

Crawford County, Ohio
Basic Financial Statements
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1999 Waterline Improvement General Obligation Bonds - On February 1, 1999, the County issued \$933,518 in unvoted general obligation bonds with an average interest rate of 4.28 percent for constructing a water line and water tower. The bond issue included serial, term, and capital appreciation bonds in the amount of \$510,000, \$395,000, and \$28,518, respectively. The serial bonds will be paid from 1999-2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010-2013. The bonds will be retired from a portion of the operating revenues of the Sewer enterprise fund.

The term bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2014 through 2018 (with the balance of \$75,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2014	\$60,000
2015	60,000
2016	65,000
2017	65,000
2018	70,000

Current serial bonds redeemed by other than mandatory redemption, or purchased for cancellation, may be credited against the applicable mandatory redemption requirement.

The term bonds maturing on December 1, 2019, will be subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2009, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates (Dates Inclusive)	Redemption Prices
December 1, 2009 through November 30, 2010	101%
December 1, 2010 and thereafter	100

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$225,000. For 2001, \$6,516 was accreted for a total bond value of \$44,923.

1999 Landfill Improvements General Obligation Refunding Bonds - On February 1, 1999, the County issued \$6,151,547 in unvoted general obligation bonds with an average interest rate of 4.28 percent to advance refund \$2,370,000 of outstanding 1994 Series bonds with an average interest rate of 5.83 percent and to retire \$3,500,000 in bond anticipation notes. The bond issue included serial, term, and capital appreciation bonds in the amount of \$4,805,000, \$1,255,000, and \$91,547, respectively. A portion of the bond proceeds was used to finance the closure of the original cell of the landfill which was not capitalized. The serial bonds will be paid from 1999-2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010-2013. The bonds will be retired from operating revenues of the Sanitary Landfill enterprise fund.

Crawford County, Ohio
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The term bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2014 through 2018 (with the balance of \$235,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2014	\$190,000
2015	195,000
2016	200,000
2017	215,000
2018	220,000

Current serial bonds redeemed by other than mandatory redemption, or purchased for cancellation, may be credited against the applicable mandatory redemption requirement.

The term bonds maturing on December 1, 2019, will be subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2009, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates (Dates Inclusive)	Redemption Prices
December 1, 2009 through November 30, 2010	101%
December 1, 2010 and thereafter	100

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2001 \$20,916 was accreted for a total bond value of \$144,211.

1994 Landfill Improvements General Obligation Bonds - The 1994 landfill improvement bonds, in the amount of \$970,000, that were not refunded with the 1999 Landfill Improvements general obligation refunding bonds will be paid with operating revenues of the Sanitary Landfill enterprise fund.

1999 Bulldozer General Obligation Bonds - General obligation bonds, in the amount of \$174,255, were issued on January 7, 1999, for the purchase of a Bulldozer in the Sanitary Landfill enterprise fund. The bonds will be paid from charges for services revenue in that fund.

At December 31, 2001, \$4,730,000 of the refunded bonds was outstanding and is considered defeased by assets held in an irrevocable trust, in the amount of \$5,087,594. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements.

All general obligation bonds are supported by the full faith and credit of the County.

Compensated absences will be paid from the General Fund, the Auto License and Gas Tax, Child Welfare, County Home, Job and Family Services, Jail Operation Levy, Mental Retardation and Developmental Disabilities, Clerk of Courts Title, Child Support Enforcement Agency, Dog and Kennel, Delinquent Real Estate Tax Collection, Felony Delinquent Care, Municipal Court Probation Officer, Real Estate Assessment, and Victims of Crime special revenue funds, and the Sanitary Landfill enterprise fund.

Crawford County, Ohio
Basic Financial Statements
For the Year Ended December 31, 2001

The claims liability incurred in 1990 and 1991, will be paid from the Workers' Compensation internal service fund.

The County's legal debt margin as of December 31, 2001 was \$12,608,020.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2001, were as follows:

Governmental Activities		
Year Ending	Principal	Interest
2002	\$253,373	\$203,811
2003	268,373	191,434
2004	255,000	177,975
2005	265,000	165,225
2006	280,000	153,720
2007 - 2011	1,580,000	579,065
2012 - 2016	1,440,000	398,395
2017 - 2019	980,000	94,525
Total	\$5,321,746	\$1,964,150

Business-Type Activities				
Year Ending	Sewer		Sanitary Landfill	
	Principal	Interest	Principal	Interest
2002	\$45,000	\$34,155	\$666,229	\$229,752
2003	45,000	32,535	637,874	201,357
2004	45,000	30,870	638,232	174,917
2005	45,000	29,160	590,000	147,255
2006	50,000	27,405	610,000	124,245
2007 - 2011	275,000	107,158	1,340,000	363,841
2012 - 2016	295,000	85,263	945,000	270,750
2017 - 2019	210,000	20,425	670,000	64,600
Total	\$1,010,000	\$366,971	\$6,097,335	\$1,576,717

Crawford County, Ohio
Basic Financial Statements
For the Year Ended December 31, 2001

Note 19 - Conduit Debt

On October 2, 1997, the County issued \$1,300,000 in Hospital Revenue Bonds on behalf of the Bucyrus Community Hospital. The proceeds were used to acquire medical and computer equipment. Fifth Third Bank of Columbus purchased the equipment and leased it to the County. The County then subleased the equipment to the Hospital. Upon repayment of the bonds, ownership of the acquired equipment transfers to the Bucyrus Community Hospital. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2001, \$175,000 in Hospital Revenue Bonds was still outstanding.

On August 28, 2001, the County issued \$1,400,000 in Health Care Facilities Revenue Bonds on behalf of Community Counseling Services, Inc. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2001, \$1,400,000 in Health Care Facilities Revenue Bonds was still outstanding.

Note 20 - Interfund Transfers

During 2001, the following transfers were made:

		Transfers Out		
		General	Other	Total
Transfers In	General	\$0	\$60,000	\$60,000
	Child Welfare	54,875	0	54,875
	Job and Family Services	135,500	0	135,500
	Jail Operation Levy	582,475	0	582,475
	Mental Retardation and Developmental Disabilities	0	9,123	9,123
	County Office Space	588,813	0	588,813
	Job and Family Services Addition	80,342	0	80,342
	All Other Governmental	261,612	0	261,612
	Total Governmental Funds	1,703,617	69,123	1,772,740
	Business-Type Activity			
Sanitary Landfill	29,879	0	29,879	
Total	\$1,733,496	\$69,123	\$1,802,619	

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Crawford County, Ohio
Basic Financial Statements
For the Year Ended December 31, 2001

Note 21 - Closure and Postclosure Care Costs

State and federal laws and regulations require the County to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

The \$2,309,450 reported as landfill closure and postclosure costs payable at December 31, 2001, represents the cumulative amount reported to date based on the use of 55.97 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,817,005 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2001. The \$4,126,455 closure and postclosure costs represent a change in estimate based on additional information made available to the engineer. This change is compared to the \$4,041,582 reported in 2000. For financial assurance purposes, Ohio EPA requires closure and postclosure costs to be reported based on the worst case scenario of when closure would occur. For 2001, these costs total \$5,050,558. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to either make annual contributions to an EPA controlled trust fund or demonstrate financial assurance through the "Local Government Financial Test". For 2001, the County met the Local Government Financial Test requirements.

The County expects to set aside monies for closure and post closure care obligations at a rate in line with the daily waste consumption of the Sanitary Landfill. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations), these costs may need to be covered by charges to future landfill users or from future tax revenue.

Note 22 - Waycraft Workshop, Inc.

As indicated in Note 1 to the general purpose external financial statements, the following disclosures are made on behalf of Waycraft Workshop, Inc.:

Waycraft Workshop, Inc. prepares its financial statements in accordance with Financial Accounting Standards Board Statement No. 117, "Financial Statements of Not-for-Profit Organizations". The preparation of the financial statements required the use of estimates made by management.

The Workshop's money is held in segregated accounts. The Workshop considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents.

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. Unrealized gains and losses are included on the statement of activities. The Workshop's investments as of December 31, 2001, consisted of a mutual fund, government securities, and certificates of deposit, in the amount of \$262,127, reported at fair value. Net unrealized loss for 2001 was \$8,427.

Crawford County, Ohio
Basic Financial Statements
For the Year Ended December 31, 2001

Accounts Receivable - Accounts receivable represent sales to companies and are considered fully collectable.

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Workshop's capital assets at December 31, 2001, follows:

Production Equipment	\$56,925
Office Equipment	28,615
Vehicles	78,288
Total	<u>163,828</u>
Less Accumulated Depreciation	<u>(154,307)</u>
Total Capital Assets, Net	<u>\$9,521</u>

Capital assets are depreciated on a straight-line basis using an estimated useful life of three to ten years for equipment and five to seven years for vehicles.

Related Party Transaction - The County provides the management and staff personnel, at no charge, to the Workshop. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$129,143 for the year ended December 31, 2001. In addition, certain assets used exclusively by the Workshop are titled for insurance purposes in the name of the County. These assets are included in the capital assets of the County. Additional habilitative services provided directly to Workshop clients by the County were \$856,382.

Note 23 – Related Organization

The Crawford County Park District is a distinct political subdivision of the State of Ohio. The District is governed by a Board of Trustees appointed by the Crawford County Probate Judge. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from the Crawford County Auditor, 112 East Mansfield Street, P. O. Box 150, Bucyrus, Ohio 44820.

Note 24 - Joint Ventures

A. Northland Homes and Properties, Inc.

The Crawford County Board of Mental Retardation and Developmental Disabilities entered into a contract with two other local MRDD Boards to establish Northland Homes and Properties, Inc (the Corporation). The Corporation is a non-profit charitable corporation which is responsible for developing dwellings, providing affordable housing, and managing a range of residential alternatives and support services to persons with disabilities. Each County appoints two trustees to a board of six members.

Crawford County, Ohio
Basic Financial Statements
For the Year Ended December 31, 2001

The local MRDD Boards make grants of state community capital assistance housing funds to the Corporation solely for the acquisition of housing for persons with disabilities receiving supported living services. Each MRDD Board maintains a legal interest in all properties acquired by the Corporation in an amount equal to that given by the Board to the Corporation. The Corporation executes promissory notes secured by mortgages on each property acquired. The notes are interest free. The term of each note and mortgage is one hundred eighty months, and for each month a property remains in the program one-one hundred eightieth of the principal amount is forgiven.

The MRDD Boards also fund the operational costs of the Corporation. For 2001, the Crawford County Board of Mental Retardation and Developmental Disabilities contributed \$14,000 for operational costs.

The Corporation is a joint venture among the counties because of the potential liability for the housing loans upon the Corporation's default on loans, or dissolution. Upon dissolution of the Corporation, the Board of Trustees shall distribute all remaining assets of the Corporation to the participating Mental Retardation and Developmental Disabilities Boards.

Northland Homes and Properties, Inc. is not accumulating any significant financial resources or experiencing any financial stress that may cause an additional financial benefit to or burden on the County.

Further financial information can be found in the Northland Homes and Properties, Inc.'s financial report as of December 31, 2001. Northland Home and Properties, Inc. is located at 602-C South Corporate Drive, Fostoria, Ohio 44830.

B. Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board

The Crawford County Board of Mental Health and the Marion County Board of Mental Health merged in 1996 to establish the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board. The purpose of this merger was to make services available to the respective communities while limiting administrative costs. The newly created Joint-County Board assumed the responsibilities, duties, assets, and liabilities of the merged boards. Each County appoints five members to a board of eighteen members. The other eight members (4 from each County) are appointed by the Ohio Director of Mental Health and Ohio Director of Alcohol and Drug Addiction.

Each County has a separate levy for mental health purposes. These monies are collected in a special revenue fund and sent to the Joint-County Board's fiscal agent to be used by the Joint-County District.

The Joint-County District is a joint venture among the counties because the ongoing funding from each County is necessary for the continued existence of the Joint-County District.

The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is not accumulating any significant financial resources or experiencing any financial stress that may cause an additional financial benefit to or burden on the County.

Further financial information can be found in the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board's financial report as of December 31, 2001. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 111 W. Rensselaer St., Bucyrus, Ohio 44820.

Crawford County, Ohio
Basic Financial Statements
For the Year Ended December 31, 2001

Note 25 - Insurance Purchasing Pool

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 an insurance purchasing pool.

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 ensuing year by the participants at a meeting held in December of each year. No participant can have more than one member on the group executive committee in any year, and each elected member shall be a County Commissioner.

Note 26 - Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. A claim has been made against the Crawford County's Children Services Board regarding payment owed for foster care services. It is possible that the Child Welfare special revenue fund may owe up to a maximum of \$300,980.

Crawford County is liable for the housing loans entered into by Northland Homes and Properties, Inc. upon the default on payment or dissolution of the not-for-profit corporation (See Note 23).

Noted 27 - Subsequent Event

On April 25, 2002, the County retired \$5,000,000 in bond anticipation notes that had been issued for constructing a county administration building, renovating and remodeling the Job and Family Services building, and improving the landfill. The notes had an interest rate of 3.20 percent.

On April 1, 2002, the County issued \$7,995,000 in general obligation bonds for constructing a county administration building, renovating and remodeling the Job and Family Services building, improving the landfill, and renovating and remodeling the county courthouse. The bonds have an interest rate from 2.25 to 5.75 percent and have a final maturity on December 1, 2031.

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Combining Statements and
Individual Fund Schedules

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects or expendable trusts) that are legally restricted to expenditure for specified purposes. Following is a description of the County's nonmajor special revenue funds:

Court Computer Fund - To account for additional fees collected by the courts under Section 2303.20 of the Ohio Revised Code to be used for computerization of the courts.

Community Corrections Fund - To account for revenue received from the State of Ohio for a prison diversion program.

Clerk of Courts Title Fund - To account for all fees retained by the clerk of courts under Chapters 1548 and 4505 of the Ohio Revised Code. These moneys are used for costs associated with processing titles.

Community Development Block Grant Fund - To account for revenue received from the federal government as prescribed under the community development block grant program to be used for the administrative costs of the program.

Cops Fast Fund - To account for federal grant moneys received from the U.S. Department of Justice and used to increase community policing.

Council on Aging Levy Fund - To account for a county-wide property tax levy to be used for the maintenance and operation of services for senior citizens.

Sheriff Commissary Fund - To account for moneys received from inmates for the operation of the commissary at the County jail.

Child Support Enforcement Agency Fund (CSEA) - To account for the poundage fees and earned incentive collected by the CSEA. Moneys are restricted by State statute to finance the operation of the CSEA. The fund also accounts for Title IV-D grants that reimburse expenditures for support enforcement.

Dog and Kennel Fund - To account for the dog warden's operations that are financed by sales of dog tags, kennel permits, and fine collections.

Drug Law Enforcement Fund - To account for fines imposed under Section 2925.03 (J) (1) of the Ohio Revised Code. Moneys are used for law enforcement efforts pertaining to drug offenses.

Ditch Maintenance Fund - To account for special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches.

Delinquent Real Estate Tax Collection Fund - To account for 5 percent of all certified delinquent real estate taxes, personal property taxes, and manufactured home taxes and used for collecting delinquent real estate taxes.

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

Enforcement and Education Fund - To account for fines imposed under Section 4511.99 (A) of the Ohio Revised Code. This fund is used by law enforcement to pay for costs incurred in enforcing Section 4511.99 (A).

Emergency Management Agency Fund - To account for revenues from State reimbursements and transfers from the General Fund which are used for emergency planning services.

Felony Delinquent Care Fund - To account for State grant moneys received from the Ohio Department of Youth Services to be used for placement of children, juvenile delinquency diversion and prevention, and other related activities.

Indigent Driver Alcohol Treatment Fund - To account for fines imposed under Section 4507.99 of the Ohio Revised Code. These funds are used for the treatment and rehabilitation of indigent offenders.

Indigent Guardianship Fund - To account for Probate Court fees charged according to Section 2101.16 (B) of the Ohio Revised Code. These moneys are used for attorney fees, evaluations, and investigation expenditures related to indigent individuals.

Law Enforcement Block Grant Fund - To account for moneys received from the Office of Criminal Justice Services to be used for overtime pay and fringe benefits of law enforcement officers with the Sheriff's Department.

Law Enforcement Trust Fund - To account for moneys received from the seizure of contraband that is forfeited pursuant to Section 2933.43 of the Ohio Revised Code. Moneys may be used to pay costs of protracted or complex investigations or prosecutions, to provide technical training or expertise, and to provide matching funds to obtain federal grants. By State statute, this fund is held by the County Prosecutor, thus, there is no budgetary requirement.

Library and Legal Research Fund - To account for additional fees collected by the courts under Section 2303.210 of the Ohio Revised Code to be used for legal research and computer maintenance.

Municipal Court Probation Officer Fund - To account for fees collected by the Municipal Court under Section 1901.26 of the Ohio Revised Code to be used for the operation of the court.

Mental Health Fund - To account for a county-wide property tax levy which represents Crawford County's contribution to the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board.

Ohio Childrens Trust - To account for fees assessed on birth and death certificates under Section 3109.14 of the Ohio Revised Code to be used for child abuse and neglect prevention.

Probate Court Fund - To account for fees assessed on marriage licenses pursuant to Section 2101.19 (A) of the Ohio Revised Code. This fund is used by the Probate Court to pay for costs incurred by the court.

Prepayment Interest Fund - To account for interest earned from real estate tax prepayments to be used for the tax prepayment program.

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

Real Estate Assessment Fund - To account for State mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

Recorder Equipment Fund - To account for fees charged according to Sections 317.09 and 317.321 of the Ohio Revised Code. These moneys are used for the acquisition or maintenance of micrographic or other equipment used by the County Recorder.

Revolving Loan Fund - To account for Community Development Block Grant moneys that were given to the Community Improvement Corporation, a non-profit organization, to establish and administer a revolving loan fund. The money may be invested by CIC and lent to small businesses who employ county residents.

Sanction Costs Fund - To account for fees and fines imposed pursuant to Section 321.44 of the Ohio Revised Code. Moneys may be used to provide probation services within the County.

Solid Waste Management District Fund - To account for fees collected under Section 3734.57 of the Ohio Revised Code used on behalf of the Solid Waste Management District.

Tax Incentive Review Fund - To account for fees collected by the Tax Incentive Review Council according to Section 5709.88 of the Ohio Revised Code and used for economic development.

Victims of Crime Fund - To account for grant moneys received from the Ohio Attorney General's Office used for providing assistance to victims of violent crimes.

Nonmajor Debt Service Fund

The debt service fund is used to account for the accumulation of financial resources for, and the payment of, general long-term obligation principal, interest, and related costs.

Nonmajor Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities, other than those financed by proprietary funds.

Children Services Addition Fund - To account for transfers from the Child Welfare Fund or the General Fund for an addition to the Children Services office building.

Engineer Office Building Fund - To account for transfers from the Auto License and Gas Tax Fund and the General Fund to construct a new office building for the County Engineer.

Jail Construction Fund - To account for note proceeds, bond proceeds, grants, and transfers for the construction of a new jail facility.

Joint Township Paving Fund - To account for moneys received from the Ohio Public Works Commission and fifteen townships within the County. These moneys will be used for paving certain township roads.

(continued)

Crawford County, Ohio

Nonmajor Capital Projects Funds

(continued)

Municipal Court Construction Fund - To account for additional fees collected by the court under Section 1901.26 (B) (1) of the Ohio Revised Code to be used for the rehabilitation or remodeling of the existing Crawford County Municipal Court facility.

Mental Retardation Developmental Disabilities Fund - To account for transfers from the Mental Retardation and Developmental Disabilities Fund for improvements to the facility.

Courthouse Renovation Fund - To account for bond proceeds for the renovation of the existing courthouse.

Westmoor Sewer Construction Fund - To account for special assessments received for the construction of sanitary sewer lines from Westmoor subdivision to the City of Galion.

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2001

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,403,698	\$40,627	\$356,524	\$2,800,849
Cash and Cash Equivalents in Segregated Accounts	6,015	0	0	6,015
Sales Taxes Receivable	0	241,414	0	241,414
Due from Other Governments	107,763	0	0	107,763
Special Assessments Receivable	108,782	0	0	108,782
Prepaid Items	1,137	0	0	1,137
Materials and Supplies Inventory	12,740	0	0	12,740
Interfund Receivable	9,335	0	0	9,335
Property Taxes Receivable	751,268	0	0	751,268
Loans Receivable	199,502	0	0	199,502
<i>Total Assets</i>	<u>\$3,600,240</u>	<u>\$282,041</u>	<u>\$356,524</u>	<u>\$4,238,805</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$45,453	\$0	\$0	\$45,453
Accounts Payable	49,979	0	5,888	55,867
Contracts Payable	0	0	50,340	50,340
Due to Other Governments	2,762	0	0	2,762
Interfund Payable	125,245	0	301,127	426,372
Deferred Revenue	963,302	125,278	0	1,088,580
<i>Total Liabilities</i>	<u>1,186,741</u>	<u>125,278</u>	<u>357,355</u>	<u>1,669,374</u>
Fund Balances				
Reserved for Encumbrances	176,857	0	86,964	263,821
Reserved for Loans Receivable	199,502	0	0	199,502
Unreserved, reported in:				
Special Revenue Funds	2,037,140	0	0	2,037,140
Debt Service Funds	0	156,763	0	156,763
Capital Projects Funds (Deficit)	0	0	(87,795)	(87,795)
<i>Total Fund Balances (Deficit)</i>	<u>2,413,499</u>	<u>156,763</u>	<u>(831)</u>	<u>2,569,431</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,600,240</u>	<u>\$282,041</u>	<u>\$356,524</u>	<u>\$4,238,805</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2001

	Court Computer	Community Corrections	Clerk of Courts Title	Community Development Block Grant
Assets				
Equity in Pooled Cash and Cash Equivalents	\$158,933	\$8,343	\$154,938	\$9,217
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	57	0
Materials and Supplies Inventory	0	0	8,549	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$158,933</u>	<u>\$8,343</u>	<u>\$163,544</u>	<u>\$9,217</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$0	\$2,755	\$0
Accounts Payable	386	0	848	0
Due to Other Governments	0	0	40	0
Interfund Payable	0	0	0	38,751
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>386</u>	<u>0</u>	<u>3,643</u>	<u>38,751</u>
Fund Balances				
Reserved for Encumbrances	0	0	7,260	320
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	158,547	8,343	152,641	(29,854)
<i>Total Fund Balances (Deficit)</i>	<u>158,547</u>	<u>8,343</u>	<u>159,901</u>	<u>(29,534)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$158,933</u>	<u>\$8,343</u>	<u>\$163,544</u>	<u>\$9,217</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2001

	COPS Fast	Council on Aging Levy	Sheriff Commissary	Child Support Enforcement Agency
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35,098	\$20,683	\$37,468	\$147,967
Cash and Cash Equivalents in in Segregated Accounts	0	0	5,145	0
Due from Other Governments	0	19,292	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	919
Materials and Supplies Inventory	0	0	0	0
Due from Other Funds	0	0	0	0
Property Taxes Receivable	0	339,057	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$35,098</u>	<u>\$379,032</u>	<u>\$42,613</u>	<u>\$148,886</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$0	\$0	\$23,409
Accounts Payable	0	0	668	1,960
Due to Other Governments	0	0	0	322
Interfund Payable	0	0	0	44,622
Deferred Revenue	0	358,349	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>358,349</u>	<u>668</u>	<u>70,313</u>
Fund Balances				
Reserved for Encumbrances	0	0	0	17,197
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	<u>35,098</u>	<u>20,683</u>	<u>41,945</u>	<u>61,376</u>
<i>Total Fund Balances (Deficit)</i>	<u>35,098</u>	<u>20,683</u>	<u>41,945</u>	<u>78,573</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$35,098</u>	<u>\$379,032</u>	<u>\$42,613</u>	<u>\$148,886</u>

<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>
\$12,557	\$26,846	\$81,279	\$159,509	\$5,182	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	108,782	0	0	0
0	0	0	0	0	0
0	0	0	981	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$12,557</u>	<u>\$26,846</u>	<u>\$190,061</u>	<u>\$160,490</u>	<u>\$5,182</u>	<u>\$0</u>
\$1,610	\$0	\$0	\$1,587	\$0	\$89
263	0	0	2,647	0	61
23	0	0	22	0	2,018
0	0	0	0	0	0
0	0	108,782	0	0	0
<u>1,896</u>	<u>0</u>	<u>108,782</u>	<u>4,256</u>	<u>0</u>	<u>2,168</u>
216	0	0	0	0	0
0	0	0	0	0	0
<u>10,445</u>	<u>26,846</u>	<u>81,279</u>	<u>156,234</u>	<u>5,182</u>	<u>(2,168)</u>
<u>10,661</u>	<u>26,846</u>	<u>81,279</u>	<u>156,234</u>	<u>5,182</u>	<u>(2,168)</u>
<u>\$12,557</u>	<u>\$26,846</u>	<u>\$190,061</u>	<u>\$160,490</u>	<u>\$5,182</u>	<u>\$0</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2001

	Felony Delinquent Care	Indigent Driver Alcohol Treatment	Indigent Guardianship	Law Enforcement Block Grant
Assets				
Equity in Pooled Cash and Cash Equivalents	\$83,541	\$128,073	\$44,197	\$601
Cash and Cash Equivalents in in Segregated Accounts	0	0	0	0
Due from Other Governments	4,511	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Due from Other Funds	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$88,052</u>	<u>\$128,073</u>	<u>\$44,197</u>	<u>\$601</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$997	\$0	\$0	\$0
Accounts Payable	14,877	990	0	0
Due to Other Governments	14	0	0	0
Interfund Payable	9,050	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>24,938</u>	<u>990</u>	<u>0</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	557	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	62,557	127,083	44,197	601
<i>Total Fund Balances (Deficit)</i>	<u>63,114</u>	<u>127,083</u>	<u>44,197</u>	<u>601</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$88,052</u>	<u>\$128,073</u>	<u>\$44,197</u>	<u>\$601</u>

Law Enforcement Trust	Library and Legal Research	Municipal Court Probation Officer	Mental Health	Ohio Childrens Trust	Probate Court
\$0	\$175,216	\$56,093	\$23,414	\$2,802	\$3,190
870	0	0	0	0	0
0	0	0	20,985	5,458	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	412,211	0	0
0	0	0	0	0	0
<u>\$870</u>	<u>\$175,216</u>	<u>\$56,093</u>	<u>\$456,610</u>	<u>\$8,260</u>	<u>\$3,190</u>
\$0	\$0	\$3,835	\$0	\$0	\$0
0	1,029	0	0	242	0
0	0	35	0	0	0
0	0	0	0	0	0
0	0	0	433,196	5,458	0
<u>0</u>	<u>1,029</u>	<u>3,870</u>	<u>433,196</u>	<u>5,700</u>	<u>0</u>
0	87	0	0	2,801	0
0	0	0	0	0	0
870	174,100	52,223	23,414	(241)	3,190
<u>870</u>	<u>174,187</u>	<u>52,223</u>	<u>23,414</u>	<u>2,560</u>	<u>3,190</u>
<u>\$870</u>	<u>\$175,216</u>	<u>\$56,093</u>	<u>\$456,610</u>	<u>\$8,260</u>	<u>\$3,190</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2001

	Prepayment Interest	Real Estate Assessment	Recorder Equipment	Revolving Loan
Assets				
Equity in Pooled Cash and Cash Equivalents	\$49,367	\$638,302	\$36,234	\$222,798
Cash and Cash Equivalents in in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	1,035	0	0	0
Due from Other Funds	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	199,502
<i>Total Assets</i>	<u>\$50,402</u>	<u>\$638,302</u>	<u>\$36,234</u>	<u>\$422,300</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$352	\$4,754	\$0	\$0
Accounts Payable	500	6,401	14,744	0
Due to Other Governments	5	54	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>857</u>	<u>11,209</u>	<u>14,744</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	0	115,504	7,127	0
Reserved for Loans Receivable	0	0	0	199,502
Unreserved (Deficit)	49,545	511,589	14,363	222,798
<i>Total Fund Balances (Deficit)</i>	<u>49,545</u>	<u>627,093</u>	<u>21,490</u>	<u>422,300</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$50,402</u>	<u>\$638,302</u>	<u>\$36,234</u>	<u>\$422,300</u>

Sanction Costs	Solid Waste Management District	Tax Incentive Review	Victims of Crime	Total
\$33,253	\$31,905	\$9,827	\$6,865	\$2,403,698
0	0	0	0	6,015
0	33,490	0	24,027	107,763
0	0	0	0	108,782
0	143	0	18	1,137
1,442	733	0	0	12,740
0	9,335	0	0	9,335
0	0	0	0	751,268
0	0	0	0	199,502
<u>\$34,695</u>	<u>\$75,606</u>	<u>\$9,827</u>	<u>\$30,910</u>	<u>\$3,600,240</u>
\$145	\$4,351	\$0	\$1,569	\$45,453
0	4,188	0	175	49,979
0	206	0	23	2,762
0	32,822	0	0	125,245
0	33,490	0	24,027	963,302
<u>145</u>	<u>75,057</u>	<u>0</u>	<u>25,794</u>	<u>1,186,741</u>
0	25,788	0	0	176,857
0	0	0	0	199,502
<u>34,550</u>	<u>(25,239)</u>	<u>9,827</u>	<u>5,116</u>	<u>2,037,140</u>
<u>34,550</u>	<u>549</u>	<u>9,827</u>	<u>5,116</u>	<u>2,413,499</u>
<u>\$34,695</u>	<u>\$75,606</u>	<u>\$9,827</u>	<u>\$30,910</u>	<u>\$3,600,240</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2001

	Children Services Addition	Engineer Office Building	Jail Construction	Municipal Court Construction
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1	\$50	\$15,634	\$159,842
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	0	0	0	0
Fund Balances				
Reserved for Encumbrances	0	47	12,213	0
Unreserved (Deficit)	1	3	3,421	159,842
<i>Total Fund Balances (Deficit)</i>	1	50	15,634	159,842
<i>Total Liabilities and Fund Balances</i>	\$1	\$50	\$15,634	\$159,842

Mental Retardation Developmental Disabilities	Courthouse Renovation	Westmoor Sewer Construction	Total
\$61,545	\$85,675	\$33,777	\$356,524
\$5,888	\$0	\$0	\$5,888
0	50,340	0	50,340
0	118,000	183,127	301,127
5,888	168,340	183,127	357,355
13,507	35,336	25,861	86,964
42,150	(118,001)	(175,211)	(87,795)
55,657	(82,665)	(149,350)	(831)
\$61,545	\$85,675	\$33,777	\$356,524

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2001

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Governmental Funds
Revenues				
Property Taxes	\$747,454	\$0	\$0	\$747,454
Sales Taxes	0	353,066	0	353,066
Special Assessments	87,166	0	0	87,166
Charges for Services	1,285,780	0	91,084	1,376,864
Fines and Forfeitures	37,771	0	0	37,771
Intergovernmental	1,352,254	6,000	49,132	1,407,386
Interest	34,246	0	0	34,246
Rent	0	74,025	0	74,025
Other	130,011	0	0	130,011
<i>Total Revenues</i>	<u>3,674,682</u>	<u>433,091</u>	<u>140,216</u>	<u>4,247,989</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	578,939	1,505	0	580,444
Judicial	187,162	0	0	187,162
Public Safety	545,149	0	0	545,149
Public Works	209,762	0	58,651	268,413
Health	482,585	0	40,807	523,392
Human Services	1,376,539	0	0	1,376,539
Economic Development	280	0	0	280
Capital Outlay	0	0	173,382	173,382
Intergovernmental	457,245	0	0	457,245
Debt Service:				
Principal Retirement	0	248,373	0	248,373
Interest and Fiscal Charges	0	215,820	0	215,820
<i>Total Expenditures</i>	<u>3,837,661</u>	<u>465,698</u>	<u>272,840</u>	<u>4,576,199</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(162,979)</u>	<u>(32,607)</u>	<u>(132,624)</u>	<u>(328,210)</u>
Other Financing Sources (Uses)				
Transfers In	156,518	22,369	82,725	261,612
Transfers Out	(60,000)	0	(9,123)	(69,123)
<i>Total Other Financing Sources (Uses)</i>	<u>96,518</u>	<u>22,369</u>	<u>73,602</u>	<u>192,489</u>
<i>Net Change in Fund Balances</i>	(66,461)	(10,238)	(59,022)	(135,721)
<i>Fund Balances Beginning of Year</i>	<u>2,479,960</u>	<u>167,001</u>	<u>58,191</u>	<u>2,705,152</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$2,413,499</u></u>	<u><u>\$156,763</u></u>	<u><u>(\$831)</u></u>	<u><u>\$2,569,431</u></u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2001

	<u>Court Computer</u>	<u>Community Corrections</u>	<u>Clerk of Courts Title</u>
Revenues			
Property Taxes	\$0	\$0	\$0
Special Assessments	0	0	0
Charges for Services	23,440	0	181,778
Fines and Forfeitures	0	0	0
Intergovernmental	0	13,052	0
Interest	0	0	0
Other	0	0	56
<i>Total Revenues</i>	<u>23,440</u>	<u>13,052</u>	<u>181,834</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	138,660
Judicial	42,699	0	0
Public Safety	0	26,636	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development	0	0	0
Intergovernmental	0	0	0
<i>Total Expenditures</i>	<u>42,699</u>	<u>26,636</u>	<u>138,660</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(19,259)</u>	<u>(13,584)</u>	<u>43,174</u>
Other Financing Sources (Uses)			
Transfers In	3,700	0	0
Transfers Out	0	0	(60,000)
<i>Total Other Financing Sources (Uses)</i>	<u>3,700</u>	<u>0</u>	<u>(60,000)</u>
<i>Net Change in Fund Balances</i>	(15,559)	(13,584)	(16,826)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>174,106</u>	<u>21,927</u>	<u>176,727</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$158,547</u>	<u>\$8,343</u>	<u>\$159,901</u>

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2001

	Community Development Block Grant	COPS Fast	Council on Aging Levy
Revenues			
Property Taxes	\$0	\$0	\$332,913
Special Assessments	0	0	0
Charges for Services	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	348,013	5,092	38,519
Interest	0	0	0
Other	3,508	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Revenues</i>	351,521	5,092	371,432
	<hr/>	<hr/>	<hr/>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	1,119	0
Public Works	126,534	0	0
Health	0	0	0
Human Services	0	0	371,584
Economic Development	0	0	0
Intergovernmental	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Expenditures</i>	126,534	1,119	371,584
	<hr/>	<hr/>	<hr/>
<i>Excess of Revenues Over (Under) Expenditures</i>	224,987	3,973	(152)
	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Other Financing Sources (Uses)</i>	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Net Change in Fund Balances</i>	224,987	3,973	(152)
	<hr/>	<hr/>	<hr/>
<i>Fund Balances (Deficit) Beginning of Year</i>	(254,521)	31,125	20,835
	<hr/>	<hr/>	<hr/>
<i>Fund Balances (Deficit) End of Year</i>	(29,534)	\$35,098	\$20,683
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<u>Sheriff Commissary</u>	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	87,166	0
213,175	113,388	76,161	0	0	61,664
0	0	2,678	12,444	0	0
0	555,381	0	0	0	0
0	2,098	0	0	0	0
0	116,135	0	0	0	0
<u>213,175</u>	<u>787,002</u>	<u>78,839</u>	<u>12,444</u>	<u>87,166</u>	<u>61,664</u>
0	0	0	0	0	47,045
0	0	0	8,964	0	0
200,516	0	0	0	0	0
0	0	0	0	83,228	0
0	0	84,531	0	0	0
0	1,004,955	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>200,516</u>	<u>1,004,955</u>	<u>84,531</u>	<u>8,964</u>	<u>83,228</u>	<u>47,045</u>
<u>12,659</u>	<u>(217,953)</u>	<u>(5,692)</u>	<u>3,480</u>	<u>3,938</u>	<u>14,619</u>
0	55,000	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>55,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12,659	(162,953)	(5,692)	3,480	3,938	14,619
<u>29,286</u>	<u>241,526</u>	<u>16,353</u>	<u>23,366</u>	<u>77,341</u>	<u>141,615</u>
<u>\$41,945</u>	<u>\$78,573</u>	<u>\$10,661</u>	<u>\$26,846</u>	<u>\$81,279</u>	<u>\$156,234</u>

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2001

	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care
Revenues			
Property Taxes	\$0	\$0	\$0
Special Assessments	0	0	0
Charges for Services	0	0	0
Fines and Forfeitures	1,165	0	0
Intergovernmental	0	0	174,703
Interest	0	0	0
Other	0	0	45
	<hr/>	<hr/>	<hr/>
<i>Total Revenues</i>	1,165	0	174,748
	<hr/>	<hr/>	<hr/>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	2,168	261,087
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development	0	0	0
Intergovernmental	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Expenditures</i>	0	2,168	261,087
	<hr/>	<hr/>	<hr/>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,165	(2,168)	(86,339)
	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Other Financing Sources (Uses)</i>	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Net Change in Fund Balances</i>	1,165	(2,168)	(86,339)
	<hr/>	<hr/>	<hr/>
<i>Fund Balances (Deficit) Beginning of Year</i>	4,017	0	149,453
	<hr/>	<hr/>	<hr/>
<i>Fund Balances (Deficit) End of Year</i>	\$5,182	(\$2,168)	\$63,114
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<u>Indigent Driver Alcohol Treatment</u>	<u>Indigent Guardianship</u>	<u>Law Enforcement Block Grant</u>	<u>Law Enforcement Trust</u>	<u>Library and Legal Research</u>	<u>Municipal Court Probation Officer</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	9,040	0	0	5,540	58,836
17,799	0	0	0	0	0
0	0	0	0	0	0
0	0	0	13	0	0
0	0	0	0	0	0
<u>17,799</u>	<u>9,040</u>	<u>0</u>	<u>13</u>	<u>5,540</u>	<u>58,836</u>
0	0	0	0	0	0
20,759	5,410	0	0	2,939	94,296
0	0	487	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>20,759</u>	<u>5,410</u>	<u>487</u>	<u>0</u>	<u>2,939</u>	<u>94,296</u>
<u>(2,960)</u>	<u>3,630</u>	<u>(487)</u>	<u>13</u>	<u>2,601</u>	<u>(35,460)</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(2,960)	3,630	(487)	13	2,601	(35,460)
<u>130,043</u>	<u>40,567</u>	<u>1,088</u>	<u>857</u>	<u>171,586</u>	<u>87,683</u>
<u>\$127,083</u>	<u>\$44,197</u>	<u>\$601</u>	<u>\$870</u>	<u>\$174,187</u>	<u>\$52,223</u>

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2001

	Mental Health	Ohio Childrens Trust	Probate Court
Revenues			
Property Taxes	\$414,541	\$0	\$0
Special Assessments	0	0	0
Charges for Services	0	0	403
Fines and Forfeitures	0	0	0
Intergovernmental	41,915	5,458	0
Interest	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>456,456</u>	<u>5,458</u>	<u>403</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	2,898	0
Human Services	0	0	0
Economic Development	0	0	0
Intergovernmental	457,245	0	0
<i>Total Expenditures</i>	<u>457,245</u>	<u>2,898</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(789)</u>	<u>2,560</u>	<u>403</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(789)	2,560	403
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>24,203</u>	<u>0</u>	<u>2,787</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$23,414</u></u>	<u><u>\$2,560</u></u>	<u><u>\$3,190</u></u>

<u>Prepayment Interest</u>	<u>Real Estate Assessment</u>	<u>Recorder Equipment</u>	<u>Revolving Loan</u>	<u>Sanction Costs</u>	<u>Solid Waste Management District</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	334,119	41,924	0	22,996	139,566
0	0	0	0	3,685	0
0	0	0	0	0	133,959
16,214	0	0	14,727	0	1,194
<u>0</u>	<u>10,252</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15</u>
<u>16,214</u>	<u>344,371</u>	<u>41,924</u>	<u>14,727</u>	<u>26,681</u>	<u>274,734</u>
13,728	297,359	81,974	0	0	0
0	0	0	0	12,095	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	395,156
0	0	0	0	0	0
0	0	0	280	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>13,728</u>	<u>297,359</u>	<u>81,974</u>	<u>280</u>	<u>12,095</u>	<u>395,156</u>
<u>2,486</u>	<u>47,012</u>	<u>(40,050)</u>	<u>14,447</u>	<u>14,586</u>	<u>(120,422)</u>
0	0	0	0	0	82,097
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>82,097</u>
2,486	47,012	(40,050)	14,447	14,586	(38,325)
<u>47,059</u>	<u>580,081</u>	<u>61,540</u>	<u>407,853</u>	<u>19,964</u>	<u>38,874</u>
<u>\$49,545</u>	<u>\$627,093</u>	<u>\$21,490</u>	<u>\$422,300</u>	<u>\$34,550</u>	<u>\$549</u>

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2001

	Tax Incentive Review	Victims of Crime	Total
Revenues			
Property Taxes	\$0	\$0	\$747,454
Special Assessments	0	0	87,166
Charges for Services	3,750	0	1,285,780
Fines and Forfeitures	0	0	37,771
Intergovernmental	0	36,162	1,352,254
Interest	0	0	34,246
Other	0	0	130,011
<i>Total Revenues</i>	<u>3,750</u>	<u>36,162</u>	<u>3,674,682</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	173	0	578,939
Judicial	0	0	187,162
Public Safety	0	53,136	545,149
Public Works	0	0	209,762
Health	0	0	482,585
Human Services	0	0	1,376,539
Economic Development	0	0	280
Intergovernmental	0	0	457,245
<i>Total Expenditures</i>	<u>173</u>	<u>53,136</u>	<u>3,837,661</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,577</u>	<u>(16,974)</u>	<u>(162,979)</u>
Other Financing Sources (Uses)			
Transfers In	0	15,721	156,518
Transfers Out	0	0	(60,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>15,721</u>	<u>96,518</u>
<i>Net Change in Fund Balances</i>	3,577	(1,253)	(66,461)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>6,250</u>	<u>6,369</u>	<u>2,479,960</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$9,827</u></u>	<u><u>\$5,116</u></u>	<u><u>\$2,413,499</u></u>

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Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2001

	Children Services Addition	Engineer Office Building	Jail Construction
Revenues			
Charges for Services	\$0	\$0	\$0
Intergovernmental	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures			
Current:			
Public Works	0	0	0
Health	0	0	0
Capital Outlay	44,030	11,478	31,924
<i>Total Expenditures</i>	<u>44,030</u>	<u>11,478</u>	<u>31,924</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(44,030)</u>	<u>(11,478)</u>	<u>(31,924)</u>
Other Financing Sources (Uses)			
Transfers In	60,790	0	21,935
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>60,790</u>	<u>0</u>	<u>21,935</u>
<i>Net Change in Fund Balances</i>	16,760	(11,478)	(9,989)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(16,759)</u>	<u>11,528</u>	<u>25,623</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1</u></u>	<u><u>\$50</u></u>	<u><u>\$15,634</u></u>

Joint Township Paving	Municipal Court Construction	Mental Retardation Developmental Disabilities	Courthouse Renovation	Westmoor Sewer Construction	Total
\$0	\$91,084	\$0	\$0	\$0	\$91,084
49,132	0	0	0	0	49,132
49,132	91,084	0	0	0	140,216
58,651	0	0	0	0	58,651
0	0	40,807	0	0	40,807
0	0	0	82,665	3,285	173,382
58,651	0	40,807	82,665	3,285	272,840
(9,519)	91,084	(40,807)	(82,665)	(3,285)	(132,624)
0	0	0	0	0	82,725
0	0	(9,123)	0	0	(9,123)
0	0	(9,123)	0	0	73,602
(9,519)	91,084	(49,930)	(82,665)	(3,285)	(59,022)
9,519	68,758	105,587	0	(146,065)	58,191
\$0	\$159,842	\$55,657	(\$82,665)	(\$149,350)	(\$831)

Crawford County, Ohio

Combining Statements - Nonmajor Fiduciary Funds

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Private Purpose Trust Funds

County Home Resident Trust Fund - To account for the money being held in trust by the County for use by the residents at the county home for personal expenses.

Probate Trust Fund - To account for the custodial savings accounts that the Probate/Juvenile Court holds. These accounts are for burial costs for indigent individuals and are not required to be part of the appropriated budget of the County.

Agency Funds

These funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

Alimony and Child Support Fund - To account for the collection and distribution of alimony and child support payments.

County Court Fund - To account for Clerk of Courts fees, Probate Court fees, Juvenile Court fees, and County Municipal Court fees.

Estate Tax Fund, Tangible Tax Fund, Undivided Tax Fund, Undivided General Tax Fund - To account for the collection and distribution of taxes on estate tax, personal property, motor vehicles, and real property.

Local Government Fund - To account for the collection and distribution of shared revenues from the State of Ohio on taxes from income, sales, and corporate franchises.

Library Local Government Fund - To account for the collection and distribution of shared revenues from the State income tax.

Payroll Fund - To account for payroll taxes and other related payroll deductions accumulated from all funds for distribution to other governmental units and private organizations.

Other Agency Funds - To account for various moneys held by the County:

*MRDD Cluster
County Health
Domestic Shelter
Law Library*

(continued)

Crawford County, Ohio

Agency Funds (continued)

Special Emergency Planning

Sheriff Civil

Sheriff Work Release

Soil and Water

Park District

Law Enforcement

Ohio Elections Commission

Regional Planning Commission

Crawford County, Ohio
Combining Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2001

	Private Purpose Trust		Total Private Purpose Trust	Agency
	County Home Resident Trust	Probate Trust		
Assets				
Equity in Pooled Cash and Cash Equivalents	\$786	\$0	\$786	\$2,952,871
Cash and Cash Equivalents in Segregated Accounts	4,854	49,930	54,784	1,360,409
Due from Other Governments	0	0	0	2,663,385
Special Assessments Receivable	0	0	0	41,584
Property Taxes Receivable	0	0	0	24,520,652
<i>Total Assets</i>	<u>\$5,640</u>	<u>\$49,930</u>	<u>\$55,570</u>	<u>\$31,538,901</u>
Liabilities				
Payroll Taxes Withholding	\$0	\$0	\$0	\$129,793
Due to Other Governments	0	0	0	29,744,347
Undistributed Assets	0	0	0	1,664,761
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$31,538,901</u>
Net Assets				
Held in Trust for Other Purposes	<u>5,640</u>	<u>49,930</u>	<u>55,570</u>	
<i>Total Net Assets</i>	<u>\$5,640</u>	<u>\$49,930</u>	<u>\$55,570</u>	

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2001

	County Home Resident Trust	Probate Trust	Totals
Additions			
Donations	\$14,645	\$0	\$14,645
Interest	0	1,398	1,398
<i>Total Additions</i>	14,645	1,398	16,043
Deductions			
Human Services	13,479	0	13,479
<i>Change in Net Assets</i>	1,166	1,398	2,564
<i>Net Assets Beginning of Year</i>	4,474	48,532	53,006
<i>Net Assets Ending of Year</i>	<u>\$5,640</u>	<u>\$49,930</u>	<u>\$55,570</u>

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2001

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
<i>Alimony and Child Support Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$17,741	\$0	\$17,741	\$0
Liabilities				
Undistributed Assets	\$17,741	\$0	\$17,741	\$0
<i>County Court Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$413,344	\$7,786,421	\$6,862,649	\$1,337,116
Liabilities				
Undistributed Assets	\$413,344	\$7,786,421	\$6,862,649	\$1,337,116
<i>MRDD Cluster</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$33,058	\$14,400	\$8,699	\$38,759
Liabilities				
Undistributed Assets	\$33,058	\$14,400	\$8,699	\$38,759
<i>County Health Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$97,619	\$501,206	\$460,275	\$138,550
Liabilities				
Undistributed Assets	\$97,619	\$501,206	\$460,275	\$138,550
<i>Domestic Shelter Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,357	\$15,612	\$15,518	\$8,451
Liabilities				
Undistributed Assets	\$8,357	\$15,612	\$15,518	\$8,451

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
<i>Estate Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$298,619	\$1,567,301	\$1,163,489	\$702,431
Liabilities				
Due to Other Governments	\$298,619	\$1,567,301	\$1,163,489	\$702,431
<i>Law Library Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,996	\$150,841	\$158,950	\$11,887
Liabilities				
Due to Other Governments	\$19,996	\$150,841	\$158,950	\$11,887
<i>Special Emergency Planning Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$52,428	\$11,487	\$49,670	\$14,245
Liabilities				
Due to Other Governments	\$52,428	\$11,487	\$49,670	\$14,245
<i>Sheriff Civil Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$130,004	\$1,503,705	\$1,610,416	\$23,293
Liabilities				
Undistributed Assets	\$130,004	\$1,503,705	\$1,610,416	\$23,293
<i>Sheriff Work Release Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$900	\$0	\$900	\$0
Liabilities				
Undistributed Assets	\$900	\$0	\$900	\$0

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
<i>Soil and Water Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$83,689	\$156,428	\$156,895	\$83,222
Liabilities				
Undistributed Assets	\$83,689	\$156,428	\$156,895	\$83,222
<i>Park District Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,513	\$97,314	\$100,056	\$9,771
Due from Other Governments	6,367	0	6,367	0
Interfund Receivable	50	0	50	0
<i>Total Assets</i>	\$18,930	\$97,314	\$106,473	\$9,771
Liabilities				
Undistributed Assets	\$18,930	\$97,314	\$106,473	\$9,771
<i>Law Enforcement Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,301	\$0	\$0	\$9,301
Liabilities				
Undistributed Assets	\$9,301	\$0	\$0	\$9,301
<i>Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,367,217	\$1,367,217	\$0
Due from Other Governments	741,662	900,669	741,662	900,669
<i>Total Assets</i>	\$741,662	\$2,267,886	\$2,108,879	\$900,669
Liabilities				
Due to Other Governments	\$741,662	\$2,267,886	\$2,108,879	\$900,669

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
<i>Library Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,980,938	\$1,980,938	\$0
Due from Other Governments	1,129,659	1,141,077	1,129,659	1,141,077
Total Assets	1,129,659	3,122,015	3,110,597	1,141,077
Liabilities				
Due to Other Governments	\$1,129,659	\$3,122,015	\$3,110,597	\$1,141,077
<i>Ohio Elections Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,795	\$2,765	\$30
Liabilities				
Due to Other Governments	\$0	\$2,795	\$2,765	\$30
<i>Payroll Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$241,009	\$15,277,807	\$15,389,023	\$129,793
Liabilities				
Payroll Taxes Withholdings	\$241,009	\$15,277,807	\$15,389,023	\$129,793
<i>Tangible Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$219,935	\$6,959,313	\$6,693,849	\$485,399
Property Taxes Receivable	6,382,996	6,450,136	6,382,996	6,450,136
Total Assets	6,602,931	13,409,449	13,076,845	6,935,535
Liabilities				
Due to Other Governments	\$6,602,931	\$13,409,449	\$13,076,845	\$6,935,535

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
<i>Undivided Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$54,257	\$1,865,684	\$1,875,499	\$44,442
Due from Other Governments	631,895	621,639	631,895	621,639
<i>Total Assets</i>	<u>\$686,152</u>	<u>\$2,487,323</u>	<u>\$2,507,394</u>	<u>\$666,081</u>
Liabilities				
Due to Other Governments	<u>\$686,152</u>	<u>\$2,487,323</u>	<u>\$2,507,394</u>	<u>\$666,081</u>
<i>Undivided General Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,139,279	\$18,753,985	\$18,632,972	\$1,260,292
Special Assessments Receivable	21,478	41,584	21,478	41,584
Property Taxes Receivable	18,417,649	18,070,516	18,417,649	18,070,516
<i>Total Assets</i>	<u>\$19,578,406</u>	<u>\$36,866,085</u>	<u>\$37,072,099</u>	<u>\$19,372,392</u>
Liabilities				
Due to Other Governments	<u>\$19,578,406</u>	<u>\$36,866,085</u>	<u>\$37,072,099</u>	<u>\$19,372,392</u>
<i>Regional Planning Commission Fund</i>				
Assets				
Equity in Pooled Cash and and Cash Equivalents	<u>\$28,355</u>	<u>\$40,838</u>	<u>\$52,895</u>	<u>\$16,298</u>
Liabilities				
Undistributed Assets	<u>\$28,355</u>	<u>\$40,838</u>	<u>\$52,895</u>	<u>\$16,298</u>

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,298,415	\$48,763,166	\$48,108,710	\$2,952,871
Cash and Cash Equivalents in Segregated Accounts	561,989	9,290,126	8,491,706	1,360,409
Due from Other Governments	2,509,583	2,663,385	2,509,583	2,663,385
Special Assessments Receivable	21,478	41,584	21,478	41,584
Interfund Receivable	50	0	50	0
Property Taxes Receivable	24,800,645	24,520,652	24,800,645	24,520,652
<i>Total Assets</i>	<u>\$30,192,160</u>	<u>\$85,278,913</u>	<u>\$83,932,172</u>	<u>\$31,538,901</u>
Liabilities				
Payroll Taxes Withholdings	\$241,009	\$15,277,807	\$15,389,023	\$129,793
Due to Other Governments	29,109,853	59,885,182	59,250,688	29,744,347
Undistributed Assets	841,298	10,115,924	9,292,461	1,664,761
<i>Total Liabilities</i>	<u>\$30,192,160</u>	<u>\$85,278,913</u>	<u>\$83,932,172</u>	<u>\$31,538,901</u>

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**Individual Fund Schedules of Revenues, Expenditures/Expenses,
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual**

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,096,400	\$1,096,400	\$1,221,349	\$124,949
Sales Taxes	2,600,000	2,600,000	2,999,770	399,770
Charges for Services	1,255,840	1,255,840	1,407,071	151,231
Licenses and Permits	6,300	6,300	3,934	(2,366)
Fines and Forfeitures	129,500	129,500	185,339	55,839
Intergovernmental	1,423,338	1,423,338	1,516,059	92,721
Interest	560,000	560,000	1,041,813	481,813
Other	203,700	203,700	324,620	120,920
<i>Total Revenues</i>	<u>7,275,078</u>	<u>7,275,078</u>	<u>8,699,955</u>	<u>1,424,877</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	295,084	301,044	290,991	10,053
Materials and Supplies	8,776	5,983	2,709	3,274
Contractual Services	41,222	31,215	22,095	9,120
Capital Outlay	5,100	5,600	5,382	218
Other	23,708	28,801	25,997	2,804
Auditor				
Personal Services	334,365	334,403	297,478	36,925
Materials and Supplies	15,922	15,562	14,163	1,399
Contractual Services	4,300	6,300	4,671	1,629
Capital Outlay	25,637	25,598	14,077	11,521
Other	10,909	10,641	7,856	2,785
Treasurer				
Personal Services	94,447	95,256	92,861	2,395
Materials and Supplies	8,717	8,058	6,861	1,197
Contractual Services	2,769	2,717	1,496	1,221
Capital Outlay	2,000	2,000	1,473	527
Other	4,946	4,136	2,071	2,065
Prosecuting Attorney				
Personal Services	306,718	306,718	290,960	15,758
Materials and Supplies	11,683	11,425	11,081	344
Contractual Services	3,000	5,500	4,626	874
Capital Outlay	100	4,200	4,172	28
Other	30,265	28,620	27,939	681

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Budget Commission				
Other	\$100	\$100	\$0	\$100
Board of Revision				
Other	200	200	0	200
Bureau of Examination				
Contractual Services	120,213	116,188	116,188	0
Auto Data Processing Board				
Personal Services	15,002	23,002	20,412	2,590
Materials and Supplies	1,800	1,800	715	1,085
Contractual Services	56,116	54,700	41,898	12,802
Capital Outlay	30,000	30,000	20,661	9,339
Other	1,200	1,200	0	1,200
Board of Elections				
Personal Services	185,790	185,799	171,581	14,218
Materials and Supplies	12,260	12,260	10,012	2,248
Contractual Services	37,911	35,337	27,977	7,360
Capital Outlay	12,575	12,565	8,321	4,244
Other	13,780	15,780	11,172	4,608
Courthouse and Jail				
Personal Services	146,350	152,640	135,450	17,190
Materials and Supplies	19,554	17,640	12,573	5,067
Contractual Services	336,724	293,164	278,996	14,168
Capital Outlay	4,100	38,205	37,717	488
Other	98,630	133,657	129,754	3,903
County Recorder				
Personal Services	144,390	144,390	137,881	6,509
Materials and Supplies	7,150	5,085	4,002	1,083
Contractual Services	6,048	5,822	4,265	1,557
Capital Outlay	100	3,164	3,164	0
Other	5,717	4,163	3,749	414
Insurances				
Contractual Services	288,443	300,599	297,348	3,251
County Planning Commission				
Other	35,000	35,000	35,000	0
Total General Government - Legislative and Executive	2,808,821	2,856,237	2,637,795	218,442
General Government - Judicial				
Court of Appeals				
Other	31,000	31,569	29,692	1,877

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Common Pleas Court				
Personal Services	\$407,719	\$411,318	\$391,498	\$19,820
Materials and Supplies	12,260	11,738	10,604	1,134
Contractual Services	14,736	16,436	16,121	315
Capital Outlay	7,210	4,410	4,409	1
Other	161,870	157,681	107,631	50,050
Jury Commission				
Personal Services	1,405	1,405	1,373	32
Materials and Supplies	2,000	2,000	942	1,058
Juvenile Court				
Personal Services	202,912	210,687	198,426	12,261
Materials and Supplies	5,116	6,100	5,990	110
Contractual Services	14,570	16,234	16,113	121
Capital Outlay	31,439	31,238	31,179	59
Other	107,912	110,190	86,292	23,898
Probate Court				
Personal Services	96,662	96,661	93,164	3,497
Materials and Supplies	6,000	6,000	4,227	1,773
Contractual Services	3,560	3,558	2,148	1,410
Capital Outlay	25,000	25,000	21,463	3,537
Other	2,150	2,335	730	1,605
Clerk of Courts				
Personal Services	215,938	215,938	204,177	11,761
Materials and Supplies	21,592	15,613	14,870	743
Contractual Services	6,048	10,716	10,715	1
Capital Outlay	2,474	53,474	6,073	47,401
Other	3,100	3,100	2,129	971
Municipal Court				
Personal Services	357,761	361,908	349,244	12,664
Materials and Supplies	11,960	11,960	6,711	5,249
Contractual Services	4,000	5,000	2,931	2,069
Capital Outlay	1,300	1,300	362	938
Other	94,355	88,352	69,951	18,401
Law Libraries				
Personal Services	49,000	49,000	45,260	3,740
Contractual Services	11,500	11,500	10,450	1,050
Capital Outlay	100	100	0	100
Other	100	100	0	100
Total General Government - Judicial	1,912,749	1,972,621	1,744,875	227,746

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Public Safety				
Adult Probation				
Personal Services	\$91,105	\$91,105	\$78,813	\$12,292
Materials and Supplies	566	500	500	0
Contractual Services	5,450	7,970	7,396	574
Capital Outlay	100	1,100	0	1,100
Other	9,863	9,167	7,353	1,814
Probation Department				
Personal Services	259,549	251,774	234,546	17,228
Contractual Services	85,920	90,757	83,663	7,094
Other	10,810	10,376	6,374	4,002
Coroner				
Personal Services	59,051	63,425	55,925	7,500
Materials and Supplies	250	125	117	8
Contractual Services	25,215	34,739	30,762	3,977
Capital Outlay	0	800	672	128
Other	1,439	1,621	1,280	341
Sheriff				
Personal Services	1,306,281	1,306,517	1,258,666	47,851
Materials and Supplies	43,107	42,475	38,300	4,175
Contractual Services	108,584	106,557	83,404	23,153
Capital Outlay	224,183	223,945	159,769	64,176
Other	92,171	92,103	74,915	17,188
Disaster Services				
Personal Services	32,500	32,499	30,829	1,670
Materials and Supplies	400	500	463	37
Contractual Services	20,940	20,940	12,303	8,637
Capital Outlay	14,160	14,160	13,874	286
Other	12,786	14,685	10,426	4,259
Total Public Safety	2,404,430	2,417,840	2,190,350	227,490
Public Works				
Engineer				
Personal Services	85,903	89,903	74,366	15,537
Materials and Supplies	5,350	6,050	6,049	1
Contractual Services	6,048	9,251	6,988	2,263
Capital Outlay	30,480	26,303	19,306	6,997
Other	367	367	51	316

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Sanitary Engineer Personal Services	\$9,213	\$9,213	\$9,025	\$188
Total Public Works	137,361	141,087	115,785	25,302
Health				
Agriculture				
Personal Services	225	235	113	122
Other	277,689	287,566	286,913	653
T. B. Hospital				
Materials and Supplies	216	350	256	94
Registrar of Vital Statistics				
Other	1,000	1,000	0	1,000
Other Health				
Other	87,966	87,965	84,284	3,681
Ditches				
Materials and Supplies	3,000	3,000	0	3,000
Total Health	370,096	380,116	371,566	8,550
Human Services				
Employee Participation Council				
Contractual Services	3,000	3,000	3,000	0
Veterans Service Commission				
Personal Services	21,400	21,450	20,724	726
Materials and Supplies	3,137	4,054	3,417	637
Contractual Services	13,623	9,356	8,071	1,285
Capital Outlay	1,500	4,635	4,635	0
Other	112,915	111,860	105,876	5,984
Veterans Services				
Personal Services	140,280	140,280	134,427	5,853
Other	13,800	13,800	12,382	1,418
Total Human Services	309,655	308,435	292,532	15,903
Total Expenditures	7,943,112	8,076,336	7,352,903	723,433
Excess of Revenues Over (Under) Expenditures	(668,034)	(801,258)	1,347,052	2,148,310

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Other Financing Sources (Uses)				
Advances In	\$0	\$0	\$728,283	\$728,283
Advances Out	0	0	(502,659)	(502,659)
Transfers In	0	0	60,000	60,000
Transfers Out	<u>(1,595,485)</u>	<u>(2,055,173)</u>	<u>(1,733,496)</u>	<u>321,677</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,595,485)</u>	<u>(2,055,173)</u>	<u>(1,447,872)</u>	<u>607,301</u>
<i>Net Change in Fund Balance</i>	(2,263,519)	(2,856,431)	(100,820)	2,755,611
<i>Fund Balance Beginning of Year</i>	2,569,524	2,569,524	2,569,524	0
Prior Year Encumbrances Appropriated	<u>378,969</u>	<u>378,969</u>	<u>378,969</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$684,974</u></u>	<u><u>\$92,062</u></u>	<u><u>\$2,847,673</u></u>	<u><u>\$2,755,611</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$30,000	\$30,000	\$83,679	\$53,679
Fines and Forfeitures	65,000	65,000	60,574	(4,426)
Intergovernmental	3,185,000	3,185,000	3,415,541	230,541
Interest	95,000	95,000	65,652	(29,348)
<i>Total Revenues</i>	<u>3,375,000</u>	<u>3,375,000</u>	<u>3,625,446</u>	<u>250,446</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,340,000	1,360,435	1,313,275	47,160
Materials and Supplies	390,889	395,095	361,400	33,695
Contractual Services	1,773,616	1,813,725	1,453,615	360,110
Capital Outlay	351,000	319,564	311,689	7,875
Other	264,948	288,927	262,812	26,115
<i>Total Expenditures</i>	<u>4,120,453</u>	<u>4,177,746</u>	<u>3,702,791</u>	<u>474,955</u>
<i>Net Change in Fund Balance</i>	(745,453)	(802,746)	(77,345)	725,401
<i>Fund Balance Beginning of Year</i>	955,524	955,524	955,524	0
Prior Year Encumbrances Appropriated	<u>198,451</u>	<u>198,451</u>	<u>198,451</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$408,522</u></u>	<u><u>\$351,229</u></u>	<u><u>\$1,076,630</u></u>	<u><u>\$725,401</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Welfare Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$261,000	\$261,000	\$226,499	(\$34,501)
Charges for Services	45,500	45,500	41,441	(4,059)
Intergovernmental	1,241,500	1,241,500	1,405,517	164,017
Interest	1,200	1,200	2,048	848
Other	7,675	7,675	4,074	(3,601)
<i>Total Revenues</i>	<u>1,556,875</u>	<u>1,556,875</u>	<u>1,679,579</u>	<u>122,704</u>
Expenditures				
Current:				
Human Services				
Children Services				
Personal Services	576,731	573,350	543,802	29,548
Materials and Supplies	10,500	14,281	10,327	3,954
Contractual Services	711,422	693,961	516,171	177,790
Capital Outlay	8,326	20,325	17,742	2,583
Other	77,117	78,736	49,986	28,750
Independent Living				
Contractual Services	5,380	5,255	4,255	1,000
Capital Outlay	1,239	1,238	238	1,000
Other	2,000	2,000	1,145	855
Keller Hall				
Personal Services	289,000	288,630	267,349	21,281
Materials and Supplies	12,054	12,639	8,117	4,522
Contractual Services	47,046	102,801	93,959	8,842
Capital Outlay	4,120	5,620	3,924	1,696
Other	12,100	8,469	4,019	4,450
<i>Total Expenditures</i>	<u>1,757,035</u>	<u>1,807,305</u>	<u>1,521,034</u>	<u>286,271</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(200,160)	(250,430)	158,545	408,975
Other Financing Sources				
Transfers In	199,045	253,920	54,875	(199,045)
<i>Net Change in Fund Balance</i>	(1,115)	3,490	213,420	209,930

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Welfare Fund (continued)
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<i>Fund Balance Beginning of Year</i>	\$66,956	\$66,956	\$66,956	\$0
Prior Year Encumbrances Appropriated	40,508	40,508	40,508	0
<i>Fund Balance End of Year</i>	<u>\$106,349</u>	<u>\$110,954</u>	<u>\$320,884</u>	<u>\$209,930</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Home Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$422,000	\$422,000	\$452,636	\$30,636
Charges for Services	1,333,055	1,333,055	1,036,212	(296,843)
Intergovernmental	50,000	50,000	47,883	(2,117)
Interest	0	0	9	9
Other	4,300	4,300	3,157	(1,143)
<i>Total Revenues</i>	<u>1,809,355</u>	<u>1,809,355</u>	<u>1,539,897</u>	<u>(269,458)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,446,700	1,436,700	1,239,060	197,640
Materials and Supplies	155,475	154,748	141,977	12,771
Contractual Services	133,006	182,782	175,686	7,096
Capital Outlay	25,000	18,000	752	17,248
Other	94,430	96,277	70,638	25,639
<i>Total Expenditures</i>	<u>1,854,611</u>	<u>1,888,507</u>	<u>1,628,113</u>	<u>260,394</u>
<i>Excess of Revenues Under Expenditures</i>	(45,256)	(79,152)	(88,216)	(9,064)
Other Financing Sources				
Advances In	0	0	8,000	8,000
<i>Net Change in Fund Balance</i>	(45,256)	(79,152)	(80,216)	(1,064)
<i>Fund Balance Beginning of Year</i>	63,017	63,017	63,017	0
Prior Year Encumbrances Appropriated	20,671	20,671	20,671	0
<i>Fund Balance End of Year</i>	<u>\$38,432</u>	<u>\$4,536</u>	<u>\$3,472</u>	<u>(\$1,064)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$240,000	\$240,000	\$233,353	(\$6,647)
Intergovernmental	4,112,489	4,112,489	4,143,564	31,075
Other	92,000	92,000	134,205	42,205
<i>Total Revenues</i>	<u>4,444,489</u>	<u>4,444,489</u>	<u>4,511,122</u>	<u>66,633</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,660,120	1,650,320	1,628,514	21,806
Materials and Supplies	41,498	44,637	41,806	2,831
Contractual Services	148,280	210,905	204,692	6,213
Capital Outlay	41,081	28,681	28,670	11
Other	1,124,185	1,171,269	1,133,076	38,193
Public Assistance/Social Services				
Personal Services	230,100	230,100	222,521	7,579
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	1,386,223	1,532,427	1,525,592	6,835
Capital Outlay	25,000	0	0	0
Other	72,508	41,544	32,268	9,276
Public Assistance/Transfers				
Personal Services	185,000	205,000	187,709	17,291
Other	200	200	26	174
<i>Total Expenditures</i>	<u>4,915,195</u>	<u>5,116,083</u>	<u>5,004,874</u>	<u>111,209</u>
<i>Excess of Revenues Under Expenditures</i>	(470,706)	(671,594)	(493,752)	177,842
Other Financing Sources				
Transfers In	137,061	137,061	135,500	(1,561)
<i>Net Change in Fund Balance</i>	(333,645)	(534,533)	(358,252)	176,281
<i>Fund Balance Beginning of Year</i>	276,352	276,352	276,352	0
Prior Year Encumbrances Appropriated	418,070	418,070	418,070	0
<i>Fund Balance End of Year</i>	<u><u>\$360,777</u></u>	<u><u>\$159,889</u></u>	<u><u>\$336,170</u></u>	<u><u>\$176,281</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Operation Levy Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,000,000	\$1,000,000	\$1,141,135	\$141,135
Charges for Services	250,000	250,000	157,969	(92,031)
Other	0	0	7,311	7,311
<i>Total Revenues</i>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,306,415</u>	<u>56,415</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,385,443	1,389,607	1,381,779	7,828
Materials and Supplies	212,973	212,847	212,716	131
Contractual Services	307,077	313,316	313,316	0
Capital Outlay	47,887	43,200	43,200	0
Other	22,421	13,158	13,158	0
<i>Total Expenditures</i>	<u>1,975,801</u>	<u>1,972,128</u>	<u>1,964,169</u>	<u>7,959</u>
<i>Excess of Revenue Under Expenditures</i>	(725,801)	(722,128)	(657,754)	64,374
Other Financing Sources				
Transfers In	<u>635,036</u>	<u>635,036</u>	<u>582,475</u>	<u>(52,561)</u>
<i>Net Change in Fund Balance</i>	(90,765)	(87,092)	(75,279)	11,813
<i>Fund Balance Beginning of Year</i>	31,604	31,604	31,604	0
Prior Year Encumbrances Appropriated	<u>59,161</u>	<u>59,161</u>	<u>59,161</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$3,673</u></u>	<u><u>\$15,486</u></u>	<u><u>\$11,813</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,493,000	\$1,493,000	\$1,513,714	\$20,714
Intergovernmental	1,250,789	1,403,479	1,106,280	(297,199)
Other	37,020	37,020	15,310	(21,710)
<i>Total Revenues</i>	<u>2,780,809</u>	<u>2,933,499</u>	<u>2,635,304</u>	<u>(298,195)</u>
Expenditures				
Current:				
Health				
Personal Services	1,843,611	1,848,927	1,807,508	41,419
Materials and Supplies	39,348	37,502	30,487	7,015
Contractual Services	990,751	1,185,719	991,305	194,414
Capital Outlay	39,893	18,847	18,407	440
Other	109,978	111,325	73,624	37,701
<i>Total Expenditures</i>	<u>3,023,581</u>	<u>3,202,320</u>	<u>2,921,331</u>	<u>280,989</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(242,772)</u>	<u>(268,821)</u>	<u>(286,027)</u>	<u>(17,206)</u>
Other Financing Sources (Uses)				
Transfers In	0	9,123	9,123	0
Transfers Out	(71,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(71,000)</u>	<u>9,123</u>	<u>9,123</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(313,772)	(259,698)	(276,904)	(17,206)
<i>Fund Balance Beginning of Year</i>	1,500,132	1,500,132	1,500,132	0
Prior Year Encumbrances Appropriated	47,917	47,917	47,917	0
<i>Fund Balance End of Year</i>	<u><u>\$1,234,277</u></u>	<u><u>1,288,351</u></u>	<u><u>1,271,145</u></u>	<u><u>(17,206)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Office Space Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$66,298	\$66,298
Other	0	0	460	460
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>66,758</u>	<u>66,758</u>
Expenditures				
Capital Outlay				
Contractual Services	3,851,697	4,215,323	3,974,958	240,365
Capital Outlay	0	165,000	155,506	9,494
Other	0	25,000	20,538	4,462
<i>Total Expenditures</i>	<u>3,851,697</u>	<u>4,405,323</u>	<u>4,151,002</u>	<u>254,321</u>
<i>Excess of Revenues Under Expenditures</i>	(3,851,697)	(4,405,323)	(4,084,244)	321,079
Other Financing Sources				
Transfers In	500,000	500,000	500,000	0
<i>Net Change in Fund Balance</i>	(3,351,697)	(3,905,323)	(3,584,244)	321,079
<i>Fund Balance Beginning of Year</i>	557,567	557,567	557,567	0
Prior Year Encumbrances Appropriated	<u>3,351,696</u>	<u>3,351,696</u>	<u>3,351,696</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$557,566</u></u>	<u><u>\$3,940</u></u>	<u><u>\$325,019</u></u>	<u><u>\$321,079</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Addition Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$52,451	\$52,451
Expenditures				
Capital Outlay				
Contractual Services	<u>1,614,537</u>	<u>1,612,016</u>	<u>1,423,548</u>	<u>188,468</u>
<i>Net Change in Fund Balance</i>	(1,614,537)	(1,612,016)	(1,371,097)	240,919
<i>Fund Balance Beginning of Year</i>	277,055	277,055	277,055	0
Prior Year Encumbrances Appropriated	<u>1,337,482</u>	<u>1,337,482</u>	<u>1,337,482</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$2,521</u></u>	<u><u>\$243,440</u></u>	<u><u>\$240,919</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Computer Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$6,500	\$12,923	\$23,606	\$10,683
Expenditures				
Current:				
General Government - Judicial				
Court Computer Fund-Common Pleas Court				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	1,000	1,000	0	1,000
Capital Outlay	20,150	20,130	14,222	5,908
Court Computer Fund-Juvenile Court				
Materials and Supplies	400	400	106	294
Contractual Services	2,100	2,100	0	2,100
Capital Outlay	1,500	11,089	10,188	901
Court Computer Fund-Municipal Court				
Personal Services	0	8	8	0
Materials and Supplies	5,000	5,000	3,673	1,327
Contractual Services	10,400	11,891	10,502	1,389
Capital Outlay	25,000	23,500	4,938	18,562
Court Computer Fund-Probate Court				
Materials and Supplies	395	394	194	200
Contractual Services	1,400	1,400	0	1,400
Capital Outlay	900	5,663	2,118	3,545
<i>Total Expenditures</i>	<u>69,245</u>	<u>83,575</u>	<u>45,949</u>	<u>37,626</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(62,745)	(70,652)	(22,343)	48,309
Other Financing Sources				
Transfers In	<u>0</u>	<u>3,700</u>	<u>3,700</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(62,745)	(66,952)	(18,643)	48,309
<i>Fund Balance Beginning of Year</i>	175,704	175,704	175,704	0
Prior Year Encumbrances Appropriated	<u>344</u>	<u>344</u>	<u>344</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$113,303</u></u>	<u><u>\$109,096</u></u>	<u><u>\$157,405</u></u>	<u><u>\$48,309</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Corrections Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$52,233	\$52,233	\$26,104	(\$26,129)
Expenditures				
Current:				
Public Safety				
Personal Services	52,582	57,692	28,182	29,510
<i>Net Change in Fund Balance</i>	(349)	(5,459)	(2,078)	3,381
<i>Fund Balance Beginning of Year</i>	10,421	10,421	10,421	0
<i>Fund Balance End of Year</i>	\$10,072	\$4,962	\$8,343	\$3,381

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Clerk of Courts Title Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$150,000	\$150,000	\$180,741	\$30,741
Other	0	0	56	56
<i>Total Revenues</i>	<u>150,000</u>	<u>150,000</u>	<u>180,797</u>	<u>30,797</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Personal Services	87,470	97,228	94,554	2,674
Materials and Supplies	15,000	15,000	8,676	6,324
Contractual Services	35,459	34,759	28,386	6,373
Capital Outlay	15,000	14,841	12,636	2,205
Other	26,550	16,927	5,003	11,924
<i>Total Expenditures</i>	<u>179,479</u>	<u>178,755</u>	<u>149,255</u>	<u>29,500</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,479)	(28,755)	31,542	60,297
Other Financing Uses				
Transfers Out	0	(60,000)	(60,000)	0
<i>Net Change in Fund Balance</i>	(29,479)	(88,755)	(28,458)	60,297
<i>Fund Balance Beginning of Year</i>	159,721	159,721	159,721	0
Prior Year Encumbrances Appropriated	3,009	3,009	3,009	0
<i>Fund Balance End of Year</i>	<u><u>\$133,251</u></u>	<u><u>\$73,975</u></u>	<u><u>\$134,272</u></u>	<u><u>\$60,297</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$427,211	\$1,012,211	\$377,713	(\$634,498)
Other	0	0	3,508	3,508
<i>Total Revenues</i>	<u>427,211</u>	<u>1,012,211</u>	<u>381,221</u>	<u>(630,990)</u>
Expenditures				
Current:				
Public Works				
Contractual Services	197,197	782,631	182,124	600,507
<i>Excess of Revenues Over Expenditures</i>	<u>230,014</u>	<u>229,580</u>	<u>199,097</u>	<u>(30,483)</u>
Other Financing Sources (Uses)				
Advances In	0	0	38,751	38,751
Advances Out	0	0	(401,528)	(401,528)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(362,777)</u>	<u>(362,777)</u>
<i>Net Change in Fund Balance</i>	230,014	229,580	(163,680)	(393,260)
<i>Fund Balance Beginning of Year</i>	53,619	53,619	53,619	0
Prior Year Encumbrances Appropriated	118,952	118,952	118,952	0
<i>Fund Balance End of Year</i>	<u>\$402,585</u>	<u>\$402,151</u>	<u>\$8,891</u>	<u>(\$393,260)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
COPS Fast Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$2,157	\$2,157	\$5,092	\$2,935
Expenditures				
Current:				
Public Safety				
Personal Services	2,157	2,157	1,841	316
<i>Net Change in Fund Balance</i>	0	0	3,251	3,251
<i>Fund Balance Beginning of Year</i>	31,847	31,847	31,847	0
<i>Fund Balance End of Year</i>	\$31,847	\$31,847	\$35,098	\$3,251

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Council on Aging Levy Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$263,000	\$343,585	\$333,095	(\$10,490)
Intergovernmental	28,000	28,000	38,519	10,519
<i>Total Revenues</i>	291,000	371,585	371,614	29
Expenditures				
Current:				
Human Services				
Contractual Services	291,000	371,585	371,584	1
<i>Net Change in Fund Balance</i>	0	0	30	30
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$30	\$30

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Commissary Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$70,500	\$70,500	\$65,992	(\$4,508)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	65,000	65,000	51,034	13,966
Capital Outlay	5,500	5,500	0	5,500
<i>Total Expenditures</i>	70,500	70,500	51,034	19,466
<i>Net Change in Fund Balance</i>	0	0	14,958	14,958
<i>Fund Balance Beginning of Year</i>	22,310	22,310	22,310	0
<i>Fund Balance End of Year</i>	\$22,310	\$22,310	\$37,268	\$14,958

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$90,000	\$90,000	\$113,388	\$23,388
Intergovernmental	874,000	874,000	555,381	(318,619)
Interest	4,000	4,000	2,098	(1,902)
Other	106,415	106,415	116,135	9,720
<i>Total Revenues</i>	<u>1,074,415</u>	<u>1,074,415</u>	<u>787,002</u>	<u>(287,413)</u>
Expenditures				
Current:				
Human Services				
Personal Services	724,525	724,525	685,400	39,125
Materials and Supplies	900	1,400	1,163	237
Contractual Services	143,641	101,061	66,111	34,950
Capital Outlay	5,000	5,000	1,480	3,520
Other	297,155	286,454	263,038	23,416
<i>Total Expenditures</i>	<u>1,171,221</u>	<u>1,118,440</u>	<u>1,017,192</u>	<u>101,248</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(96,806)	(44,025)	(230,190)	(186,165)
Other Financing Sources				
Transfers In	35,000	35,000	55,000	20,000
<i>Net Change in Fund Balance</i>	(61,806)	(9,025)	(175,190)	(166,165)
<i>Fund Balance Beginning of Year</i>	235,298	235,298	235,298	0
Prior Year Encumbrances Appropriated	66,794	66,794	66,794	0
<i>Fund Balance End of Year</i>	<u>\$240,286</u>	<u>\$293,067</u>	<u>\$126,902</u>	<u>(\$166,165)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$63,830	\$63,830	\$74,761	\$10,931
Fines and Forfeitures	0	0	2,541	2,541
<i>Total Revenues</i>	<u>63,830</u>	<u>63,830</u>	<u>77,302</u>	<u>13,472</u>
Expenditures				
Current:				
Health				
Personal Services	55,100	57,396	55,343	2,053
Materials and Supplies	3,515	4,564	4,437	127
Contractual Services	20,758	21,621	21,620	1
Capital Outlay	1,000	280	280	0
Other	4,785	4,891	4,154	737
<i>Total Expenditures</i>	<u>85,158</u>	<u>88,752</u>	<u>85,834</u>	<u>2,918</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(21,328)</u>	<u>(24,922)</u>	<u>(8,532)</u>	<u>16,390</u>
Other Financing Sources (Uses)				
Advances In	0	0	9,617	9,617
Advances Out	0	0	(9,617)	(9,617)
Transfers In	8,000	8,000	0	(8,000)
<i>Total Other Financing Sources (Uses)</i>	<u>8,000</u>	<u>8,000</u>	<u>0</u>	<u>(8,000)</u>
<i>Net Change in Fund Balance</i>	(13,328)	(16,922)	(8,532)	8,390
<i>Fund Balance Beginning of Year</i>	18,282	18,282	18,282	0
Prior Year Encumbrances Appropriated	807	807	807	0
<i>Fund Balance End of Year</i>	<u><u>\$5,761</u></u>	<u><u>\$2,167</u></u>	<u><u>\$10,557</u></u>	<u><u>\$8,390</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$5,000	\$5,000	\$12,444	\$7,444
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	2,500	0	0	0
Capital Outlay	15,895	10,895	1,359	9,536
Other	2,500	10,000	8,500	1,500
<i>Total Expenditures</i>	20,895	20,895	9,859	11,036
<i>Net Change in Fund Balance</i>	(15,895)	(15,895)	2,585	18,480
<i>Fund Balance Beginning of Year</i>	23,366	23,366	23,366	0
Prior Year Encumbrances Appropriated	895	895	895	0
<i>Fund Balance End of Year</i>	\$8,366	\$8,366	\$26,846	\$18,480

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$91,000	\$91,000	\$87,166	(\$3,834)
Expenditures				
Current:				
Public Works				
Ditch Maintenance				
Other	73,926	160,766	83,228	77,538
Drainage Repair/Engineer				
Contractual Services	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>76,926</u>	<u>163,766</u>	<u>83,228</u>	<u>80,538</u>
<i>Net Change in Fund Balance</i>	14,074	(72,766)	3,938	76,704
<i>Fund Balance Beginning of Year</i>	<u>77,341</u>	<u>77,341</u>	<u>77,341</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$91,415</u></u>	<u><u>\$4,575</u></u>	<u><u>\$81,279</u></u>	<u><u>\$76,704</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Collection Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$54,500	\$54,500	\$61,664	\$7,164
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	19,182	19,182	17,007	2,175
Materials and Supplies	4,000	4,000	2,900	1,100
Contractual Services	3,500	3,515	1,888	1,627
Capital Outlay	4,000	4,000	3,800	200
Other	3,100	3,100	892	2,208
Prosecuting Attorney				
Personal Services	18,626	18,626	16,792	1,834
Materials and Supplies	350	200	118	82
Contractual Services	7,530	7,500	4,605	2,895
Capital Outlay	100	100	0	100
Other	100	100	0	100
<i>Total Expenditures</i>	<u>60,488</u>	<u>60,323</u>	<u>48,002</u>	<u>12,321</u>
<i>Net Change in Fund Balance</i>	(5,988)	(5,823)	13,662	19,485
<i>Fund Balance Beginning of Year</i>	143,136	143,136	143,136	0
Prior Year Encumbrances Appropriated	<u>175</u>	<u>175</u>	<u>175</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$137,323</u></u>	<u><u>\$137,488</u></u>	<u><u>\$156,973</u></u>	<u><u>\$19,485</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$1,500	\$1,500	\$1,147	(\$353)
Expenditures				
Current:				
General Government - Judicial				
Capital Outlay	1,500	1,500	0	1,500
<i>Net Change in Fund Balance</i>	0	0	1,147	1,147
<i>Fund Balance Beginning of Year</i>	3,928	3,928	3,928	0
<i>Fund Balance End of Year</i>	<u>\$3,928</u>	<u>\$3,928</u>	<u>\$5,075</u>	<u>\$1,147</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$263,580	\$263,580	\$187,800	(\$75,780)
Other	0	0	45	45
<i>Total Revenues</i>	<u>263,580</u>	<u>263,580</u>	<u>187,845</u>	<u>(75,735)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	51,055	52,755	49,340	3,415
Materials and Supplies	4,750	4,750	76	4,674
Contractual Services	147,267	233,008	224,781	8,227
Capital Outlay	750	750	0	750
Other	36,645	38,459	11,833	26,626
<i>Total Expenditures</i>	<u>240,467</u>	<u>329,722</u>	<u>286,030</u>	<u>43,692</u>
<i>Net Change in Fund Balance</i>	23,113	(66,142)	(98,185)	(32,043)
<i>Fund Balance Beginning of Year</i>	136,074	136,074	136,074	0
Prior Year Encumbrances Appropriated	<u>33,516</u>	<u>33,516</u>	<u>33,516</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$192,703</u></u>	<u><u>\$103,448</u></u>	<u><u>\$71,405</u></u>	<u><u>(\$32,043)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Alcohol Treatment Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$11,199	\$11,199	\$17,634	\$6,435
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	18,000	33,000	19,769	13,231
<i>Net Change in Fund Balance</i>	(6,801)	(21,801)	(2,135)	19,666
<i>Fund Balance Beginning of Year</i>	129,515	129,515	129,515	0
<i>Fund Balance End of Year</i>	<u>\$122,714</u>	<u>\$107,714</u>	<u>\$127,380</u>	<u>\$19,666</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$10,000	\$10,000	\$8,990	(\$1,010)
Expenditures				
Current:				
General Government - Judicial				
Other	20,000	24,000	5,410	18,590
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,000)	(14,000)	3,580	17,580
Other Financing Uses				
Transfers Out	(5,000)	(5,000)	0	5,000
<i>Net Change in Fund Balance</i>	(15,000)	(19,000)	3,580	22,580
<i>Fund Balance Beginning of Year</i>	39,994	39,994	39,994	0
<i>Fund Balance End of Year</i>	<u>\$24,994</u>	<u>\$20,994</u>	<u>\$43,574</u>	<u>\$22,580</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$4	\$4
Expenditures				
Current:				
Public Safety				
Capital Outlay	2,657	2,552	2,060	492
<i>Net Change in Fund Balance</i>	(2,657)	(2,552)	(2,056)	496
<i>Fund Balance Beginning of Year</i>	978	978	978	0
Prior Year Encumbrances Appropriated	1,679	1,679	1,679	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$105</u>	<u>\$601</u>	<u>\$496</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Library and Legal Research Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,000	\$2,000	\$5,595	\$3,595
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	500	500	0	500
Contractual Services	7,200	12,077	2,158	9,919
Capital Outlay	3,000	3,000	0	3,000
Other	1,500	1,500	0	1,500
<i>Total Expenditures</i>	12,200	17,077	2,158	14,919
<i>Net Change in Fund Balance</i>	(10,200)	(15,077)	3,437	18,514
<i>Fund Balance Beginning of Year</i>	171,094	171,094	171,094	0
Prior Year Encumbrances Appropriated	200	200	200	0
<i>Fund Balance End of Year</i>	\$161,094	\$156,217	\$174,731	\$18,514

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Municipal Court Probation Officer Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$60,000	\$60,000	\$58,538	(\$1,462)
Expenditures				
Current:				
General Government - Judicial				
Personal Services	90,998	90,698	87,740	2,958
Other	5,000	5,300	5,039	261
<i>Total Expenditures</i>	95,998	95,998	92,779	3,219
<i>Net Change in Fund Balance</i>	(35,998)	(35,998)	(34,241)	1,757
<i>Fund Balance Beginning of Year</i>	86,058	86,058	86,058	0
<i>Fund Balance End of Year</i>	\$50,060	\$50,060	\$51,817	\$1,757

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$399,520	\$446,520	\$415,360	(\$31,160)
Intergovernmental	41,000	41,000	41,915	915
<i>Total Revenues</i>	440,520	487,520	457,275	(30,245)
Expenditures				
Intergovernmental				
Contractual Services	440,520	487,520	457,245	30,275
<i>Net Change in Fund Balance</i>	0	0	30	30
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$30</u>	<u>\$30</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Childrens Trust Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$5,458	\$5,458	\$0
Expenditures				
Current:				
Health				
Materials and Supplies	0	615	615	0
Contractual Services	0	2,000	2,000	0
Other	0	2,843	2,842	1
<i>Total Expenditures</i>	0	5,458	5,457	1
<i>Net Change in Fund Balance</i>	0	0	1	1
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$1	\$1

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Favorable (Unfavorable)
Revenues				
Charges for Services	\$400	\$400	\$397	(\$3)
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	250	250	0	250
Other	150	150	0	150
<i>Total Expenditures</i>	400	400	0	400
<i>Net Change in Fund Balance</i>	0	0	397	397
<i>Fund Balance Beginning of Year</i>	2,771	2,771	2,771	0
<i>Fund Balance End of Year</i>	\$2,771	\$2,771	\$3,168	\$397

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prepayment Interest Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$13,500	\$13,500	\$17,304	\$3,804
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	9,912	9,911	9,496	415
Materials and Supplies	2,500	2,500	1,713	787
Capital Outlay	2,500	2,500	1,811	689
Other	1,300	1,300	592	708
<i>Total Expenditures</i>	16,212	16,211	13,612	2,599
<i>Net Change in Fund Balance</i>	(2,712)	(2,711)	3,692	6,403
<i>Fund Balance Beginning of Year</i>	43,570	43,570	43,570	0
<i>Fund Balance End of Year</i>	\$40,858	\$40,859	\$47,262	\$6,403

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$250,000	\$250,000	\$334,119	\$84,119
Other	8,000	8,000	10,252	2,252
<i>Total Revenues</i>	<u>258,000</u>	<u>258,000</u>	<u>344,371</u>	<u>86,371</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	112,480	114,955	100,553	14,402
Materials and Supplies	14,435	12,117	4,062	8,055
Contractual Services	306,224	293,841	285,004	8,837
Capital Outlay	30,531	28,055	24,837	3,218
Other	20,200	20,033	4,635	15,398
<i>Total Expenditures</i>	<u>483,870</u>	<u>469,001</u>	<u>419,091</u>	<u>49,910</u>
<i>Net Change in Fund Balance</i>	(225,870)	(211,001)	(74,720)	136,281
<i>Fund Balance Beginning of Year</i>	455,953	455,953	455,953	0
Prior Year Encumbrances Appropriated	<u>129,888</u>	<u>129,888</u>	<u>129,888</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$359,971</u></u>	<u><u>\$374,840</u></u>	<u><u>\$511,121</u></u>	<u><u>\$136,281</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$37,500	\$37,500	\$41,392	\$3,892
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Contractual Services	54,389	80,389	80,388	1
Capital Outlay	15,000	11,771	11,771	0
<i>Total Expenditures</i>	69,389	92,160	92,159	1
<i>Net Change in Fund Balance</i>	(31,889)	(54,660)	(50,767)	3,893
<i>Fund Balance Beginning of Year</i>	16,997	16,997	16,997	0
Prior Year Encumbrances Appropriated	44,389	44,389	44,389	0
<i>Fund Balance End of Year</i>	\$29,497	\$6,726	\$10,619	\$3,893

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$15,272	\$15,272
Other	0	0	26,489	26,489
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>41,761</u>	<u>41,761</u>
Expenditures				
Current:				
Economic Development				
Contractual Services	2,500	2,500	280	2,220
Other	0	69,120	69,120	0
<i>Total Expenditures</i>	<u>2,500</u>	<u>71,620</u>	<u>69,400</u>	<u>2,220</u>
<i>Net Change in Fund Balance</i>	(2,500)	(71,620)	(27,639)	43,981
<i>Fund Balance Beginning of Year</i>	<u>249,974</u>	<u>249,974</u>	<u>249,974</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$247,474</u></u>	<u><u>\$178,354</u></u>	<u><u>\$222,335</u></u>	<u><u>\$43,981</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanction Costs Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$20,000	\$20,000	\$22,651	\$2,651
Fines and Forfeitures	3,000	3,000	3,685	685
<i>Total Revenues</i>	<u>23,000</u>	<u>23,000</u>	<u>26,336</u>	<u>3,336</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	4,620	6,579	6,496	83
Contractual Services	1,500	1,500	0	1,500
Capital Outlay	7,500	3,428	2,482	946
Other	1,200	5,200	4,537	663
<i>Total Expenditures</i>	<u>14,820</u>	<u>16,707</u>	<u>13,515</u>	<u>3,192</u>
<i>Net Change in Fund Balance</i>	8,180	6,293	12,821	6,528
<i>Fund Balance Beginning of Year</i>	<u>19,664</u>	<u>19,664</u>	<u>19,664</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,844</u></u>	<u><u>\$25,957</u></u>	<u><u>\$32,485</u></u>	<u><u>\$6,528</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Management District Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$156,000	\$156,000	\$139,750	(\$16,250)
Intergovernmental	50,940	175,940	142,449	(33,491)
Interest	550	550	1,194	644
Other	0	0	15	15
<i>Total Revenues</i>	<u>207,490</u>	<u>332,490</u>	<u>283,408</u>	<u>(49,082)</u>
Expenditures				
Current:				
Health				
Personal Services	148,547	148,685	142,007	6,678
Materials and Supplies	4,208	5,262	5,261	1
Contractual Services	57,162	183,756	183,423	333
Capital Outlay	3,096	63,117	63,117	0
Other	42,862	43,440	43,399	41
<i>Total Expenditures</i>	<u>255,875</u>	<u>444,260</u>	<u>437,207</u>	<u>7,053</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(48,385)</u>	<u>(111,770)</u>	<u>(153,799)</u>	<u>(42,029)</u>
Other Financing Sources				
Advances In	0	0	24,437	24,437
Transfers In	14,465	73,614	82,097	8,483
<i>Total Other Financing Sources</i>	<u>14,465</u>	<u>73,614</u>	<u>106,534</u>	<u>32,920</u>
<i>Net Change in Fund Balance</i>	(33,920)	(38,156)	(47,265)	(9,109)
<i>Fund Balance Beginning of Year</i>	32,636	32,636	32,636	0
Prior Year Encumbrances Appropriated	18,419	18,419	18,419	0
<i>Fund Balance End of Year</i>	<u>\$17,135</u>	<u>\$12,899</u>	<u>\$3,790</u>	<u>(\$9,109)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Incentive Review Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$3,750	\$3,750
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Other	0	6,250	173	6,077
<i>Net Change in Fund Balance</i>	0	(6,250)	3,577	9,827
<i>Fund Balance Beginning of Year</i>	6,250	6,250	6,250	0
<i>Fund Balance End of Year</i>	<u>\$6,250</u>	<u>\$0</u>	<u>\$9,827</u>	<u>\$9,827</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victims of Crime Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$51,015	\$51,015	\$40,092	(\$10,923)
Expenditures				
Current:				
Public Safety				
Personal Services	64,480	57,490	43,384	14,106
Materials and Supplies	300	908	771	137
Contractual Services	646	417	417	0
Capital Outlay	300	4,746	4,746	0
Other	1,762	3,918	3,643	275
<i>Total Expenditures</i>	67,488	67,479	52,961	14,518
<i>Excess of Revenues Under Expenditures</i>	(16,473)	(16,464)	(12,869)	3,595
Other Financing Sources				
Transfers In	15,922	15,921	15,721	(200)
<i>Net Change in Fund Balance</i>	(551)	(543)	2,852	3,395
<i>Fund Balance Beginning of Year</i>	3,960	3,960	3,960	0
Prior Year Encumbrances Appropriated	43	43	43	0
<i>Fund Balance End of Year</i>	\$3,452	\$3,460	\$6,855	\$3,395

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$357,030	\$357,030	\$356,639	(\$391)
Charges For Services	84,000	84,000	81,583	(2,417)
Intergovernmental	4,770	4,770	6,000	1,230
Rent	74,025	74,025	74,025	0
<i>Total Revenues</i>	<u>519,825</u>	<u>519,825</u>	<u>518,247</u>	<u>(1,578)</u>
Expenditures				
Debt Service:				
Claims	0	1,505	1,505	0
Principal Retirement	918,028	5,918,027	5,918,027	0
Interest and Fiscal Charges	567,271	748,920	748,916	4
<i>Total Expenditures</i>	<u>1,485,299</u>	<u>6,668,452</u>	<u>6,668,448</u>	<u>4</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(965,474)</u>	<u>(6,148,627)</u>	<u>(6,150,201)</u>	<u>(1,574)</u>
Other Financing Sources				
Notes Issued	0	5,000,000	5,000,000	0
Transfers In	969,149	1,150,798	1,149,564	(1,234)
Total Other Financing Sources	<u>969,149</u>	<u>6,150,798</u>	<u>6,149,564</u>	<u>(1,234)</u>
<i>Net Change in Fund Balance</i>	3,675	2,171	(637)	(2,808)
<i>Fund Balance Beginning of Year</i>	<u>104,408</u>	<u>104,408</u>	<u>104,408</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$108,083</u></u>	<u><u>\$106,579</u></u>	<u><u>\$103,771</u></u>	<u><u>(\$2,808)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Addition Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	33,683	89,518	89,518	0
<i>Excess of Revenues Under Expenditures</i>	(33,683)	(89,518)	(89,518)	0
Other Financing Sources				
Transfers In	15,955	70,954	60,790	(10,164)
<i>Net Change in Fund Balance</i>	(17,728)	(18,564)	(28,728)	(10,164)
<i>Fund Balance Beginning of Year</i>	545	545	545	0
Prior Year Encumbrances Appropriated	28,183	28,183	28,183	0
<i>Fund Balance End of Year</i>	<u>\$11,000</u>	<u>\$10,164</u>	<u>\$0</u>	<u>(\$10,164)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Engineer Office Building Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Capital Outlay				
Contractual Services	15,931	15,932	15,931	1
Capital Outlay	<u>6,345</u>	<u>6,344</u>	<u>6,344</u>	<u>0</u>
<i>Total Expenditures</i>	<u>22,276</u>	<u>22,276</u>	<u>22,275</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	(22,276)	(22,276)	(22,275)	1
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	<u>22,276</u>	<u>22,276</u>	<u>22,276</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1</u></u>	<u><u>\$1</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Construction Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	45,625	48,625	44,137	4,488
<i>Excess of Revenues Under Expenditures</i>	(45,625)	(48,625)	(44,137)	4,488
Other Financing Sources				
Transfers In	20,000	23,000	21,935	(1,065)
<i>Net Change in Fund Balance</i>	(25,625)	(25,625)	(22,202)	3,423
<i>Fund Balance Beginning of Year</i>	5,057	5,057	5,057	0
Prior Year Encumbrances Appropriated	20,568	20,568	20,568	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$3,423	\$3,423

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Joint Township Paving Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$138,667	\$138,667	\$111,730	(\$26,937)
Expenditures				
Capital Outlay				
Contractual Services	85,588	58,651	58,651	0
<i>Excess of Revenues Over Expenditures</i>	53,079	80,016	53,079	(26,937)
Other Financing Uses				
Advances Out	0	0	(317,137)	(317,137)
<i>Net Change in Fund Balance</i>	53,079	80,016	(264,058)	(344,074)
<i>Fund Balance Beginning of Year</i>	178,470	178,470	178,470	0
Prior Year Encumbrances Appropriated	85,588	85,588	85,588	0
<i>Fund Balance End of Year</i>	<u>\$317,137</u>	<u>\$344,074</u>	<u>\$0</u>	<u>(\$344,074)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Municipal Court Construction Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$80,000	\$80,000	\$90,570	\$10,570
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	80,000	80,000	90,570	10,570
<i>Fund Balance Beginning of Year</i>	<u>62,577</u>	<u>62,577</u>	<u>62,577</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$142,577</u></u>	<u><u>\$142,577</u></u>	<u><u>\$153,147</u></u>	<u><u>\$10,570</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$71,000	\$0	(\$71,000)
Expenditures				
Capital Outlay				
Materials and Supplies	5,000	5,000	1,522	3,478
Contractual Services	71,584	142,584	47,777	94,807
Capital Outlay	100,001	90,877	5,015	85,862
<i>Total Expenditures</i>	176,585	238,461	54,314	184,147
<i>Excess of Revenues Under Expenditures</i>	(176,585)	(167,461)	(54,314)	113,147
Other Financing Sources (Uses)				
Transfers In	71,000	71,000	0	(71,000)
Transfers Out	0	(9,123)	(9,123)	0
Total Other Financing Sources (Uses)	71,000	61,877	(9,123)	(71,000)
<i>Net Change in Fund Balance</i>	(105,585)	(105,584)	(63,437)	42,147
<i>Fund Balance Beginning of Year</i>	95,585	95,585	95,585	0
Prior Year Encumbrances Appropriated	10,000	10,000	10,000	0
<i>Fund Balance End of Year</i>	\$0	\$1	\$42,148	\$42,147

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courthouse Renovation Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	0	118,000	118,000	0
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	0	(118,000)	(118,000)	0
Other Financing Sources				
Advances In	0	0	118,000	118,000
Transfers In	0	118,000	0	(118,000)
<i>Total Other Financing Sources</i>	0	118,000	118,000	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Westmoor Sewer Construction Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	24,147	29,146	29,146	0
<i>Excess of Revenues Under Expenditures</i>	(24,147)	(29,146)	(29,146)	0
Other Financing Sources				
Advances In	183,127	183,127	0	(183,127)
<i>Net Change in Fund Balance</i>	158,980	153,981	(29,146)	(183,127)
<i>Fund Balance Beginning of Year</i>	12,915	12,915	12,915	0
Prior Year Encumbrances Appropriated	24,146	24,146	24,146	0
<i>Fund Balance End of Year</i>	<u>\$196,041</u>	<u>\$191,042</u>	<u>\$7,915</u>	<u>(\$183,127)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$80,000	\$80,000	\$86,391	\$6,391
Expenses				
Personal Services	11,265	11,336	11,090	246
Materials and Supplies	5,239	5,000	3,911	1,089
Contractual Services	71,216	62,742	57,424	5,318
Capital Outlay	1,000	1,000	0	1,000
Other	5,400	5,328	3,315	2,013
<i>Total Expenses</i>	<u>94,120</u>	<u>85,406</u>	<u>75,740</u>	<u>9,666</u>
<i>Net Change in Fund Balance</i>	(14,120)	(5,406)	10,651	16,057
<i>Fund Balance Beginning of Year</i>	49,491	49,491	49,491	0
Prior Year Encumbrances Appropriated	<u>15,454</u>	<u>15,454</u>	<u>15,454</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$50,825</u></u>	<u><u>\$59,539</u></u>	<u><u>\$75,596</u></u>	<u><u>\$16,057</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanitary Landfill Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$1,800,000	\$1,800,000	\$1,810,833	\$10,833
Other	0	0	45,641	45,641
<i>Total Revenues</i>	<u>1,800,000</u>	<u>1,800,000</u>	<u>1,856,474</u>	<u>56,474</u>
Expenses				
Personal Services	329,007	314,353	305,357	8,996
Materials and Supplies	119,813	103,945	93,759	10,186
Contractual Services	955,946	1,530,259	1,463,991	66,268
Capital Outlay	105,000	50,679	50,679	0
Other	91,340	108,113	101,571	6,542
<i>Total Expenses</i>	<u>1,601,106</u>	<u>2,107,349</u>	<u>2,015,357</u>	<u>91,992</u>
<i>Excess of Revenues Over (Under) Expenses</i>	198,894	(307,349)	(158,883)	148,466
Advances In	1,077,716	1,077,715	303,853	(773,862)
Transfers In	20,000	19,999	29,879	9,880
Transfers Out	(976,000)	(958,040)	(958,040)	0
<i>Net Change in Fund Balance</i>	320,610	(167,675)	(783,191)	(615,516)
<i>Fund Balance Beginning of Year</i>	702,155	702,155	702,155	0
Prior Year Encumbrances Appropriated	<u>127,103</u>	<u>127,103</u>	<u>127,103</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,149,868</u></u>	<u><u>\$661,583</u></u>	<u><u>\$46,067</u></u>	<u><u>(\$615,516)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Worker's Compensation Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenses				
Claims	3,000	4,149	4,149	0
<i>Net Change in Fund Balance</i>	(3,000)	(4,149)	(4,149)	0
<i>Fund Balance Beginning of Year</i>	229,675	229,935	229,935	0
<i>Fund Balance End of Year</i>	<u>\$226,675</u>	<u>\$225,786</u>	<u>\$225,786</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Home Residents Trust Fund
For Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	786	786	786	0
<i>Fund Balance End of Year</i>	<u>\$786</u>	<u>\$786</u>	<u>\$786</u>	<u>\$0</u>

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Schedules of Capital Assets

Governmental Activities

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Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Source
 December 31, 2001

Governmental funds capital assets:	
Land	\$664,515
Land Improvements	1,804,461
Construction in Progress	6,450,507
Buildings and Building Improvements	17,408,722
Improvements Other Than Buildings	31,500
Equipment	898,624
Vehicles	3,647,773
Furniture/Fixtures	262,652
Infrastructure	18,262,216
	<hr/>
	\$49,430,970
	<hr/> <hr/>
Investments in governmental funds capital assets by source:	
General Fund Revenues	\$2,438,518
State Grants	53,963
Special Revenue Funds Revenues	25,712,048
Note or Bonded Debt	21,092,573
Donations	133,868
	<hr/>
	\$49,430,970
	<hr/> <hr/>

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Function
 December 31, 2001

	Total	Land	Land Improvement	Construction in Progress
General Government:				
Legislative and Executive	\$6,761,849	\$71,797	\$0	\$5,261,076
Judicial	352,790	0	0	32,325
Public Safety	12,475,193	513,068	0	0
Public Works	24,039,902	62,500	1,804,461	152,266
Health	1,773,834	0	0	0
Human Services	4,027,402	17,150	0	1,004,840
Total governmental funds capital assets	<u>\$49,430,970</u>	<u>\$664,515</u>	<u>\$1,804,461</u>	<u>\$6,450,507</u>

<u>Buildings and Building Improvements</u>	<u>Improvements Other than Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Furniture/ Fixtures</u>	<u>Infrastructure</u>
\$1,127,086	\$31,500	\$130,752	\$43,966	\$95,672	\$0
92,000	0	21,847	59,764	146,854	0
10,767,517	0	568,939	625,669	0	0
994,517	0	22,513	2,741,429	0	18,262,216
1,759,795	0	0	14,039	0	0
2,667,807	0	154,573	162,906	20,126	0
<u>\$17,408,722</u>	<u>\$31,500</u>	<u>\$898,624</u>	<u>\$3,647,773</u>	<u>\$262,652</u>	<u>\$18,262,216</u>

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule of Changes by Function
 For the Year Ended December 31, 2001

	Balance at January 1, 2000	Additions	Reductions	Balance at December 31, 2001
General Government:				
Legislative and Executive	\$2,824,879	\$4,279,402	\$342,432	\$6,761,849
Judicial	288,507	76,271	11,988	352,790
Public Safety	12,283,325	191,868	0	12,475,193
Public Works	22,918,430	1,189,717	68,245	24,039,902
Health	1,742,248	106,483	74,897	1,773,834
Human Services	3,000,197	1,455,421	428,216	4,027,402
Total governmental funds capital assets	<u>\$43,057,586</u>	<u>\$7,299,162</u>	<u>\$925,778</u>	<u>\$49,430,970</u>

THE FOLLOWING UNAUDITED STATISTICAL TABLES
REFLECT SOCIAL AND ECONOMIC DATA,
FINANCIAL TRENDS, AND FISCAL CAPACITY OF THE COUNTY

The County does not have and has had no outstanding property tax supported bonded indebtedness for the last ten years; therefore, no ratio of net general bonded debt to assessed value and net bonded debt per capita and no ratio of annual debt service for general bonded debt to total general fund expenditures are presented in the County's statistical tables.

Crawford County, Ohio
General Governmental Expenditures by Function (1)
Last Ten Years

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
General Government:				
Legislative and Executive	\$3,038,956	\$2,815,194	\$2,646,805	\$2,429,792
Judicial	1,901,948	1,706,137	1,614,014	1,457,605
Public Safety	4,677,173	4,436,253	3,803,614	3,368,991
Public Works	3,566,783	4,725,142	3,828,824	3,513,804
Health	3,763,779	3,353,703	3,206,199	2,878,991
Human Services	9,546,527	8,605,237	7,791,605	7,081,071
Economic Development	280	69,254	0	97
Capital Outlay	5,214,518	2,507,702	222,405	1,186,998
Intergovernmental	460,160	466,779	446,249	473,643
Debt Service	<u>560,647</u>	<u>503,400</u>	<u>2,074,499</u>	<u>329,962</u>
Total Expenditures	<u><u>\$32,730,771</u></u>	<u><u>\$29,188,801</u></u>	<u><u>\$25,634,214</u></u>	<u><u>\$22,720,954</u></u>

(1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds

Source: Crawford County Auditor

<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
\$2,527,455	\$2,398,960	\$2,205,264	\$2,149,260	\$1,983,159	\$2,012,804
1,304,821	1,385,971	1,116,538	941,681	996,645	993,280
2,415,454	2,235,309	1,907,152	1,998,112	1,684,689	1,410,784
2,851,948	3,275,543	2,467,929	3,057,095	3,113,405	2,595,219
2,766,934	2,520,139	4,143,245	4,047,267	3,839,152	3,345,154
7,047,821	7,249,660	6,265,205	6,205,705	5,838,451	5,922,672
119	2,601	1,800	17,200	6,811	13,176
5,398,833	3,845,333	1,797,470	2,313,085	1,258,285	752,063
476,609	1,566,140	0	0	0	0
<u>467,511</u>	<u>471,524</u>	<u>456,514</u>	<u>113,712</u>	<u>83,606</u>	<u>82,262</u>
<u><u>\$25,257,505</u></u>	<u><u>\$24,951,180</u></u>	<u><u>\$20,361,117</u></u>	<u><u>\$20,843,117</u></u>	<u><u>\$18,804,203</u></u>	<u><u>\$17,127,414</u></u>

Crawford County, Ohio
General Governmental Revenues by Source (1)
Last Ten Years

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Taxes	\$8,644,984	\$9,058,645	\$8,317,762	\$7,859,924
Special Assessments	87,166	84,883	86,745	87,576
Charges for Services	4,377,619	4,461,787	4,387,249	4,115,528
Licenses and Permits	3,934	4,968	6,464	7,077
Fines and Forfeitures	284,099	267,765	293,573	253,819
Intergovernmental	12,709,868	12,980,799	11,208,597	10,299,624
Interest	1,278,543	1,402,925	938,966	956,099
Other (includes Rent)	<u>886,627</u>	<u>844,562</u>	<u>634,646</u>	<u>617,967</u>
Total	<u><u>\$28,272,840</u></u>	<u><u>\$29,106,334</u></u>	<u><u>\$25,874,002</u></u>	<u><u>\$24,197,614</u></u>

(1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds

Source: Crawford County Auditor

<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
\$7,365,623	\$6,523,738	\$5,862,274	\$4,979,160	\$4,465,959	\$3,413,561
76,929	75,100	75,198	76,202	75,953	81,767
3,852,587	3,515,539	3,133,560	3,642,470	3,267,687	2,399,200
6,430	7,443	7,053	7,825	7,190	8,145
196,074	199,861	288,560	255,892	226,320	176,399
12,297,693	10,873,874	10,259,822	11,083,688	11,526,651	9,228,044
760,756	956,257	986,921	514,207	387,679	427,493
<u>537,352</u>	<u>538,561</u>	<u>665,377</u>	<u>467,066</u>	<u>459,021</u>	<u>537,373</u>
<u><u>\$25,093,444</u></u>	<u><u>\$22,690,373</u></u>	<u><u>\$21,278,765</u></u>	<u><u>\$21,026,510</u></u>	<u><u>\$20,416,460</u></u>	<u><u>\$16,271,982</u></u>

Crawford County, Ohio
Property Tax Levies and Collections
Last Ten Years

Year	Current Taxes Levied	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected
2001	\$4,277,963	\$4,128,817	96.51%	\$169,226
2000	3,123,349	2,998,298	96.00	144,067
1999	4,321,992	4,175,390	96.61	190,490
1998	3,867,585	3,636,559	94.03	147,850
1997	3,726,933	3,617,762	97.07	122,486
1996	2,984,735	2,841,432	95.20	158,248
1995	2,494,875	2,320,538	93.01	84,599
1994	2,376,467	2,226,011	93.67	84,871
1993	2,396,366	2,278,126	95.07	105,833
1992	2,427,395	2,353,754	96.97	102,833

Source: Crawford County Auditor

<u>Total Taxes Collected</u>	<u>Percent of Total Taxes Collected to Current Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Current Levy</u>
\$4,298,043	100.47%	\$161,383	3.77%
3,142,365	100.61	161,383	5.17
4,365,880	101.02	184,927	4.28
3,784,409	97.85	160,106	4.14
3,740,248	100.36	128,354	3.44
2,999,680	100.50	69,839	2.34
2,405,137	96.40	161,154	6.46
2,310,882	97.24	113,403	4.77
2,383,959	99.48	127,064	5.30
2,456,587	101.20	129,507	5.34

Crawford County, Ohio
Assessed and Estimated Actual Values of Taxable Property
Last Ten Years

Year	Real Property		Personal Property	
	Assessed Value	Estimated Value	Assessed Value	Estimated Value
2001	\$495,248,840	\$1,414,996,686	\$109,313,294	\$437,253,176
2000	414,712,120	1,184,891,771	99,664,902	398,659,608
1999	410,340,490	1,172,401,400	96,697,714	386,790,856
1998	403,721,980	1,153,491,371	98,684,529	394,738,116
1997	351,476,670	1,004,219,057	96,513,053	386,052,212
1996	348,172,010	994,777,171	92,429,177	369,716,708
1995	344,106,790	983,162,257	87,800,562	351,202,248
1994	307,579,060	878,797,314	82,699,199	330,796,796
1993	305,452,620	872,721,771	85,900,335	343,601,340
1992	300,528,750	858,653,571	92,830,891	371,323,564

Source: Crawford County Auditor

Public Utility		Totals		Ratio of Assessed Value to Total Estimated Actual Value
Assessed Value	Estimated Value	Assessed Value	Estimated Value	
\$35,532,580	\$71,065,160	\$640,094,714	\$1,923,315,022	33.28%
39,002,560	78,005,120	553,379,582	1,661,556,499	33.30
39,488,090	78,976,180	546,526,294	1,638,168,436	33.36
39,296,580	78,593,160	541,703,089	1,626,822,647	33.30
39,856,510	79,713,020	487,846,233	1,469,984,289	33.19
40,350,670	80,701,340	480,951,857	1,445,195,219	33.28
43,243,690	86,487,380	475,151,042	1,420,851,885	33.44
41,410,920	82,821,840	431,689,179	1,292,415,950	33.40
43,489,400	86,978,800	434,842,355	1,303,301,911	33.36
42,603,820	85,207,640	435,963,461	1,315,184,775	33.15

Crawford County, Ohio
Property Tax Rates
Direct and Overlapping Governments
(Dollars per \$1,000 of Assessed Value)
Last Ten Years

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway	3.50	3.50	3.50	3.50	3.50	3.50	2.00	2.00	2.00	2.00
Fairview	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Childrens Services	0.50	0.50	0.50	0.50	0.50	0.50	0.50			
Council on Aging	0.60	0.60	0.60	0.60	0.60	0.60	0.60			
Total	8.80	8.80	8.80	8.80	8.80	8.80	7.30	6.20	6.20	6.20

School Districts

Buckeye Central	45.00	45.00	45.00	45.00	46.55	46.80	46.30	48.71	48.71	48.71
Bucyrus	50.35	52.10	51.45	51.85	53.15	53.82	48.37	48.37	48.87	40.10
Colonel Crawford	49.80	50.10	50.20	50.20	50.91	50.91	46.00	46.00	46.00	46.00
Crestline	62.75	62.45	63.48	56.00	57.45	55.50	51.90	51.90	51.90	52.70
Galion	53.90	53.90	53.90	53.90	53.90	53.90	46.21	46.21	46.21	46.21
Wynford	50.45	52.49	57.74	52.05	53.56	54.78	49.00	49.00	49.00	49.00

Out-of County School Districts

Mohawk	36.90	36.90	36.90	36.90	42.80	46.84	47.11	47.11	42.80	42.80
Plymouth	37.30	37.10	35.30	35.50	35.90	36.50	37.40	37.40	33.20	33.20
Ridgedale	48.15	48.15	48.10	49.65	51.71	53.56	54.45	54.45	42.55	52.99
Upper Sandusky	33.70	33.70	33.70	33.70	37.85	33.70	33.70	33.70	37.70	37.70
Willard	45.15	45.75	45.75	45.75	46.60	47.00	45.65	45.65	45.65	45.65

Joint Vocational School Districts

Pioneer	4.70	4.70	4.70	4.70	4.70	4.70	3.70	3.70	3.70	3.70
Tri-Rivers	4.40	4.40	4.40	4.40	3.10	3.10	3.10	3.10	3.10	3.10
Vanguard	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

Crawford County, Ohio
Property Tax Rates
Direct and Overlapping Governments (continued)
(Dollars per \$1,000 of Assessed Value)
Last Ten Years

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
Bucyrus/Wynford	\$3.70	\$3.70	\$3.70	\$3.70	\$3.70	\$2.20	\$2.20	\$2.20	\$2.20	\$3.70
Bucyrus/Colonel Crawford	4.30	4.30	4.30	4.30	4.30	2.80	2.80	2.80	2.80	4.30
Bucyrus/City	5.80	5.80	5.80	5.80	5.80	4.30	4.30	4.30	4.30	5.80
Crestline/City	7.50	8.60	8.60	9.10	9.10	8.75	7.00	7.00	7.00	7.00
Crestline/Colonel Crawford	7.50	7.50	7.50	8.00	8.00	7.65				
Galion City	4.75	5.15	5.15	5.15	5.15	5.00	5.00	5.00	5.00	5.00
Villages										
Chatfield	1.90	1.90	1.90	1.90	4.90	4.90	4.90	4.90	4.90	4.90
New Washington	7.80	8.40	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30
North Robinson	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Tiro	1.90	1.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	5.90
Townships										
Auburn	4.10	4.10	6.20	6.20	6.70	6.70	5.70	5.70	6.70	5.50
Bucyrus	5.20	5.20	4.20	4.20	4.20	4.20	4.20	4.20	5.20	5.20
Chatfield	3.45	3.45	4.65	4.64	4.64	4.64	4.85	4.85	4.05	3.80
Cranberry	2.30	2.30	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Dallas	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Holmes	3.70	3.20	4.20	4.20	4.20	4.20	3.20	3.20	3.20	4.20
Jackson	0.70	0.70	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Jefferson	2.70	2.70	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Liberty	4.80	4.80	3.80	4.80	4.80	4.80	4.80	3.80	3.20	3.00
Lykens	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Polk	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.10	5.90
Sandusky	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Texas	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Tod	4.70	2.20	2.20	2.20	3.00	3.00	3.00	3.00	3.00	3.00
Vernon	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Whetstone	0.90	0.90	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.60

Source: Crawford County Auditor

Crawford County, Ohio
Principal Property Taxpayers
December 31, 2001

	<u>Assessed Value 2001 Collection Year</u>	<u>Percent of Total Assessed Valuation</u>
<u>Tangible Personal Property</u>		
Timken Company	\$22,237,500	3.47%
Dayco Swan	6,955,380	1.09
General Electric	5,111,180	0.80
McClain Easy Pack	4,369,710	0.68
Peco II	3,763,320	0.59
Brunswick Corporation	3,441,420	0.54
Bucyrus Blades	2,916,800	0.46
Bucyrus Precision Tech	2,885,630	0.45
National Lime and Stone	2,556,240	0.40
Carlisle Geauga Company	2,412,830	0.38
<u>Real Property</u>		
Timken Company	4,039,280	0.63
General Electric	1,891,530	0.30
TPI Acquisition	1,854,520	0.29
Hydraulic Technology	1,591,840	0.25
Baja Boats	1,419,440	0.22
Wal-Mart	1,382,350	0.22
Northern Distributing	1,333,890	0.21
Country Star Co-op	1,142,130	0.18
Bucyrus Blades	1,026,660	0.16
Worcester, Ronald	922,710	0.14
Galion Solid Waste	892,530	0.14
All Other	<u>565,947,824</u>	<u>88.42</u>
Total	<u><u>\$640,094,714</u></u>	<u><u>100.00%</u></u>

Source: Crawford County Auditor

Crawford County, Ohio
Special Assessment Billings and Collections
Last Ten Years

Year	Special Assessment Billings	Special Assessment Collections
2001	\$85,200	\$87,166
2000	82,860	84,883
1999	95,497	86,745
1998	86,255	87,576
1997	85,597	75,134
1996	82,353	75,100
1995	77,327	75,198
1994	78,978	76,202
1993	76,358	75,953
1992	82,699	81,767

Source: Crawford County Auditor

Crawford County, Ohio
Computation of Legal Debt Margin
December 31, 2001

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$640,094,714	\$640,094,714
Debt Limitation	14,502,368	6,400,947
General Obligation Notes:		
Landfill Improvements	1,500,000	1,500,000
Job and Family Services Addition	1,662,398	1,662,398
County Administration Building	1,837,602	1,837,602
Total	5,000,000	5,000,000
General Obligation Bonds:		
Jail Facility	4,213,297	4,213,297
Landfill Improvements	5,386,547	5,386,547
Landfill Vehicle	77,335	77,335
Sewer District Waterline	813,518	813,518
Vehicle Acquisition	56,746	56,746
Job and Family Services Building	565,000	565,000
Total	11,112,443	11,112,443
Total Debt	16,112,443	16,112,443
Exemptions:		
Landfill Improvements	(1,500,000)	(1,500,000)
Job and Family Services Addition	(1,662,398)	(1,662,398)
Jail Facility	(4,213,297)	(4,213,297)
Landfill Improvements	(5,386,547)	(5,386,547)
Landfill Vehicle	(77,335)	(77,335)
Sewer District Waterline	(813,518)	(813,518)
Job and Family Services Building	(565,000)	(565,000)
Net Debt	1,894,348	1,894,348
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$12,608,020	\$4,506,599

(1) The Debt Limitation is calculated as follows:

six million plus	\$6,000,000
2 1/2% of Assessed Value	8,502,368
in excess of 300,000,000	\$14,502,368

(2) The Debt Limitation equals 1% of Assessed Value

Source: Crawford County Auditor

Crawford County, Ohio
Computation of Overlapping General Obligation Bonded Debt
December 31, 2001

<u>Political Subdivision</u>	<u>Debt Outstanding(1)</u>	<u>Percentage Applicable to County(2)</u>	<u>Amount Applicable to County</u>
Cities Wholly Within County	\$500,000	100.00%	\$500,000
Villages Wholly Within County	2,863,153	100.00	2,863,153
City of Crestline	1,968,511	99.14	1,951,582
Wynford Local School District	<u>7,045,000</u>	83.90	<u>5,910,755</u>
Total	<u><u>\$12,376,664</u></u>		<u><u>\$11,225,490</u></u>

(1) Includes only General Obligation Bonded Debt Payable from Property Taxes

(2) Percentages were determined by dividing the assessed value of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Crawford County Auditor

Crawford County, Ohio
Demographic Statistics

Civilian Labor Force Estimates

--Unemployment Rate--

Year	Employment	Unemployment	County	Ohio	U.S.
2001	20,700	1,500	6.90%	4.30%	4.80%
2000	20,400	1,100	5.20	4.10	4.00
1999	21,000	1,200	5.50	4.30	4.20
1998	20,600	1,300	5.80	4.30	4.50
1997	20,900	1,300	5.90	4.60	4.90
1996	21,000	1,400	6.30	4.90	5.40
1995	20,900	1,400	6.20	4.80	5.60
1994	21,600	1,500	6.50	5.40	6.00
1993	17,300	1,850	9.60	6.50	6.80
1992	18,700	2,400	11.40	7.20	7.40

2001 Employment, Crawford County

Month	Employment	Unemployment	County	Ohio	U.S.
January	20,200	1,000	4.90%	4.70%	4.70%
February	20,200	1,000	4.90	4.40	4.60
March	20,300	900	4.40	4.10	4.60
April	20,400	1,000	4.50	3.80	4.20
May	20,700	1,200	5.40	3.80	4.10
June	21,000	2,200	9.50	4.50	4.70
July	21,200	2,400	10.10	4.50	4.70
August	21,300	1,700	7.20	4.10	4.90
September	20,700	1,800	8.00	4.30	4.70
October	20,800	1,700	7.70	4.30	5.00
November	20,800	1,800	7.90	4.50	5.30
December	20,500	1,600	7.20	4.50	5.40

Estimates are not seasonally adjusted

Source: Labor Market Information Division
 Ohio Bureau of Employment Services
 Columbus, Ohio 43216

Crawford County, Ohio
Property Value, Construction, and Bank Deposits
Last Ten Years

Year	Assessed Values of Real, Personal, and Utility Property (1)	Valuation of New Construction (1)	Certified Bank Deposits (2)
2001	\$640,094,714	\$9,559,500	\$362,545,000
2000	553,379,582	6,281,280	352,135,000
1999	546,526,294	7,048,640	368,864,000
1998	541,703,089	4,931,480	377,042,000
1997	487,846,233	4,432,840	319,122,000
1996	480,951,857	4,316,810	312,590,000
1995	475,151,042	2,441,070	292,566,000
1994	431,689,179	3,141,500	280,863,000
1993	434,842,355	2,506,770	282,581,000
1992	435,963,461	3,032,840	259,410,000

(1) Source: Crawford County Auditor

(2) Source: Federal Reserve Bank of Cleveland

Crawford County, Ohio
Ten Largest Non-Public Employers
December 31, 2001

Firm	Number of Employees	Primary Product/Service
Timken Company	926	manufacturer of roller bearings
Dayco Swan	500	manufacturer of garden, auto and industrial hose
Baja Boats	410	manufacturer of 16-42 ft. fiberglass boats
General Electric	383	manufacturer of florescent lamps
Galion Community Hospital	340	hospital
Bucyrus Community Hospital	237	hospital
Imasen Bucyrus Technology	216	manufacturer of automotive seat rails
ViaSystems	200	manufacturer of wire harnesses
Bucyrus Blades	171	manufacturer of heavy equipment blades
Arctic Cat	160	distribution center for parts and accessories of snowmobiles and ATV's

Source: The Crawford County Office of Economic Development

Crawford County, Ohio
Surety Bond Coverage - Various Officials
December 31, 2001

Elected Officials	Bond Coverage
Barbara Blackford Commissioner	\$10,000
Carl Watt Commissioner	10,000
Moshen Ressallat Commissioner	10,000
Robin E. Hildebrand Auditor	10,000
Gary Cole Treasurer	50,000
Ruth McKibben Volk Recorder	10,000
Patricia Caldwell Clerk of Courts	40,000
Michael Johnson Coroner	10,000
Gerald W. Riedel Engineer	10,000
Russell Wiseman Prosecuting Attorney	100,000
Ronny J. Shawber Sheriff	56,000
Steven D. Eckstein Probate Court Judge	5,000
Steven D. Eckstein Juvenile Court Judge	1,000

Source: Crawford County Treasurer

Crawford County, Ohio
Salaries of Elected Officials
December 31, 2001

Office	Salary as of 2001
Board of Commissioners (3)	\$33,858 Term 1-1-1999 37,783 Term 1-2-2001 37,865 Term 1-3-2001
Auditor	47,368
Treasurer	36,129
Recorder	36,825
Clerk of Courts	38,537
Coroner	23,978
Engineer	72,801
Prosecutor	88,821
Sheriff	50,781

Source: Crawford County Auditor

Crawford County, Ohio
Educational Facilities
December 31, 2001

Public Schools	Total Students
Bucykeye Central	534
Bucyrus	1,931
Colonel Crawford	1,047
Crestline	1,007
Galion	2,296
Wynford	1,109
Fairway (MRDD)	14
Waycraft (Sheltered Workshop)	109

Private Schools	Total Students
Galion Christian	43
Holy Trinity Catholic	154
Our Mother of Perpetual Help Traditional Catholic	19
Saint Bernard Catholic	167
Saint Joseph Catholic, Crestline	71
Saint Joseph Catholic, Galion	177
Wayside Christian	104

Home Schooled	Total Students
Galion	65
Bucyrus	29
County	98

Colleges/Universities Serving Crawford County

Ohio State University-Marion Branch	Marion Technical College
Ohio State University-Mansfield Branch	Tiffin University
North Central State College	Heidelberg College

Vocational Schools

Pioneer Career and Technology Center	Shelby
Tri-Rivers Vocational High School	Marion
Vanguard Joint Vocational School	Tiffin

Source: Area Chambers of Commerce
 Mid-Ohio Education Service Center

Crawford County, Ohio

Miscellaneous Statistics

December 31, 2001

Date of Incorporation		1826
County Seat		Bucyrus, Ohio
Area - Square Miles		400
Road Mileage		
State & U.S. Highways		180 Miles
County Roads		223 Miles
Township Roads		443 Miles
Population		46,966
Number of Households		19,514 (1)
Average Number Persons Per Household		2.41
Number of Political Subdivisions Located in Crawford County		
	Municipalities	3
	Villages	4
	Townships	16
	School Districts	6
Communications		
	Radio Stations	3
	Television Stations	2
	Daily Newspapers	1
	Weekly Newspapers	2
Voter Statistics, Election of November 2001 (2)		
	Number of Registered Voters	28,866
	Number of Voters Last General Election	8,690
	Percent of Registered Voters Voting	30.10%
Crawford County's Agriculture (3)		
Number of Farms		780
Land in Farms		227,000 acres
Average Size of Farms		291
Average Cash Receipts		\$86,949
Animal Claims 2001	1 Claim - \$460	
Animal Claims Paid	1 Claim - \$460	
Number of Dog Licenses Sold	6,455 @ \$10.00 - \$64,550	
Number of Kennel Licenses Sold	140 @ \$50.00 - \$ 7,000	

(1) Source: 2000 U.S. Census Information

(2) Source: Crawford County Board of Elections

(3) Source: Crawford County Extension Office

All Other Information from County Records



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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800-282-0370
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CRAWFORD COUNTY FINANCIAL CONDITION

CRAWFORD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 11, 2002