



**CRAWFORD COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2019**



CRAWFORD COUNTY

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**CRAWFORD COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>Passed Through the Ohio Department of Education</i>				
<b><u>Special Education Cluster (IDEA)</u></b>				
Special Education-Grants to States	84.027	34-6400345	\$ -	\$ 20,556
Special Education-Preschool Grants	84.173	34-6400345	-	13,353
Total Special Education Cluster			-	33,909
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			-	<b>33,909</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<i>Passed Through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Cluster	10.561	G-2021-11-5914	-	311,576
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			-	<b>311,576</b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>Passed Through the Ohio Development Services Agency</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-17-1AQ-1	-	348,414
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-18-1AQ-1	-	121,221
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			-	469,635
Home Investment Partnerships Program	14.239	B-C-18-1AQ-2	-	315,450
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			-	<b>785,085</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>Passed Through the Ohio Department of Public Safety</i>				
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-S01	-	674
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005	-	61,563
Total Emergency Management Performance Grants			-	62,237
Hazard Mitigation Grant	97.039	FEMA-DR-4360-OH	-	8,212
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			-	<b>70,449</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
<i>Passed Through the Ohio Department of Transportation</i>				
<b><u>Highway Planning and Construction Cluster:</u></b>				
Highway Planning and Construction	20.205	108424	-	2,122
Highway Planning and Construction	20.205	108474	-	16,800
Total Highway Planning and Construction Cluster			-	18,922
<i>Passed Through the Ohio Department of Public Safety</i>				
<b><u>Highway Safety Cluster:</u></b>				
State and Community Highway Safety	20.600	IDEP/STEP-2019-Crawford County Sheriff's-00035	-	8,674
State and Community Highway Safety	20.600	IDEP/STEP-2020-Crawford County Sheriff's-00062	-	1,121
Total Highway Safety Cluster			-	9,795
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2019-Crawford County Sheriff's-00035	-	8,602
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2020-Crawford County Sheriff's-00062	-	1,158
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	9,760
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			-	<b>38,477</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>Passed Through the Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2019-VOCA-132132036	-	62,403
Crime Victim Assistance	16.575	2020-VOCA-132921128	-	20,136
Total Crime Victim Assistance			-	82,539
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			-	<b>82,539</b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	34-6400345	-	32,382
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-2021-11-5914	102,336	478,808
Total Social Services Block Grant			102,336	511,190
<b><u>Medicaid Cluster:</u></b>				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	34-6400345	-	136,362
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-2021-11-5914	-	396,218
Total Medicaid Cluster			-	532,580
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-2021-11-5914	-	5,765
Temporary Assistance for Needy Families Cluster	93.558	G-2021-11-5914	-	1,407,394
Child Support Enforcement	93.563	G-2021-11-5914	-	593,780
Child Care and Development Block Grant - CCDF Cluster	93.575	G-2021-11-5914	-	41,875
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5914	-	58,935
Foster Care-Title IV-E	93.658	G-2021-11-5914	-	849,195

CRAWFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Continued)

<u>FEDERAL GRANTOR</u> <u>Pass Through Grantor</u> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u></b>				
<i>Passed through the Ohio Department of Job and Family Services (Continued)</i>				
Adoption Assistance	93.659	G-2021-11-5914	-	124,189
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5914	-	6,468
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>102,336</b>	<b>4,131,371</b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>				
<i>Passed through the WIA Area 10 Board</i>				
Employment Service/Wagner - Peysen Funded Activities - Employment Service Cluster	17.207	ES318671855A39	-	17,969
Trade Adjustment Assistance	17.245	TA317181855A39	-	2,902
<u>WIOA Cluster:</u>				
WIA/WIOA Adult Program	17.258	AA307421755A39	-	100,152
WIA/WIOA Youth Activities	17.259	AA321861855A39	-	26,012
WIA/WIOA Dislocated Worker Formula Grants	17.278	AA321861855A39	-	74,659
Total WIOA Cluster			-	200,823
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			-	<b>221,694</b>
<b><u>U.S. ELECTION ASSISTANCE COMMISSION</u></b>				
<i>Passed through the Ohio Secretary of State</i>				
HAVA Election Security Grant Funds	90.404	34-6400345	-	56,848
<b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>			-	<b>56,848</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 102,336</b>	<b>\$ 5,731,948</b>

The accompanying notes are an integral part of this schedule.

**CRAWFORD COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**NOTE A - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Crawford County (the County) under programs of the federal government for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

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

**NOTE D - SUBRECIPIENTS**

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

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

**NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2019 is \$66,926.

**NOTE F - MATCHING REQUIREMENTS**

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

**NOTE G – MEDICAID COST SETTLEMENTS AND RECONCILIATION LIABILITY**

During Calendar Year 2019, the Crawford County Board of Developmental Disabilities received a settlement payment for the 2015 and 2016 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of \$223,193 and \$164,977, respectively. The Cost Report MAC settlement payments were for the settlement of the difference between the statewide payment rate and the rate calculated based upon the actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

**CRAWFORD COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Continued)**

**NOTE G – MEDICAID COST SETTLEMENTS AND RECONCILIATION LIABILITY (Continued)**

During Calendar Year 2019, the County Board of Developmental Disabilities received a payment for a Medical Administrative Claiming (MAC) reconciliation of calendar year 2015 MAC payments from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$26. The MAC Reconciliation payment was to correct errors of salary amounts provided by the County Board of Developmental Disabilities and subsequently input by the Ohio Department of Developmental Disabilities into the Random Moment Time Study system for calculation of MAC payments. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

During Calendar Year 2019, the County Board of Developmental Disabilities received a notice for a liability owed for 2016 from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$21. The MAC Reconciliation liability was to correct errors of salary amounts provided by the County Board of Developmental Disabilities and subsequently input by the Ohio Department of Developmental Disabilities into the Random Moment Time Study system for calculation of MAC payments. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting period and the liability was invoiced by the Ohio Department of Developmental Disabilities.



# OHIO AUDITOR OF STATE KEITH FABER



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

Crawford County  
112 East Mansfield Street  
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2020; wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

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

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

***Compliance and Other Matters***

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State

Columbus, Ohio

June 26, 2020

# OHIO AUDITOR OF STATE KEITH FABER



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

Crawford County  
112 East Mansfield Street  
Bucyrus, Ohio 44820

To the Board of Commissioners:

### ***Report on Compliance for the Major Federal Programs***

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

### ***Management's Responsibility***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on the Major Federal Programs***

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

***Report on Internal Control Over Compliance***

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2020; wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber  
Auditor of State

Columbus, Ohio

June 26, 2020

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**CRAWFORD COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2019**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unmodified
<i>(d)(1)(ii)</i>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	CFDA #93.778 – Medical Assistance Program CFDA #93.558 – Temporary Assistance for Needy Families
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

# CRAWFORD COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended  
December 31, 2019



**INTRODUCTORY  
SECTION**

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2019

**Joan M. Wolfe**

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Sheets

GAAP Coordinator

**Crawford County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2019*  
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**Crawford County, Ohio**  
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# Crawford County Auditor



**Joan M. Wolfe**

June 26, 2020

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, 2019. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

The responsibility for both the accuracy of presented data and the completeness and fairness of the presentation rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. 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.

GAAP requires Management's Discussion and Analysis (MD&A), a narrative introduction, overview, and analysis of the basic financial statements. The MD&A is located in the Financial Section of this report, following the Independent Auditor's Report. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The Auditor of the State of Ohio has issued an unmodified opinion on Crawford County's financial statements for the year ended December 31, 2019. The Independent Auditor's Report is located at the front of the financial section of this report.

## PROFILE OF THE COUNTY

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 two municipalities, five villages, and sixteen townships. The central part of the County is comprised largely of the two municipalities, Bucyrus (which is the County seat) and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 41,494.

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 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 Crawford County Family and Children First Council.

The County Treasurer is the custodian of all County funds and is responsible for collecting all tax moneys 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, Prosecutor, and Sheriff. The Common Pleas Court Judges and the County Municipal Court Judge are elected to six-year terms.

The County Commissioners are required to adopt a final budget by no later than April 1 of each year. This annual budget serves as the foundation for Crawford County's financial planning and control. The budget is prepared at the fund, program, department, and object level. Department heads are required to submit any changes to their budget through the County Commissioners.

## LOCAL ECONOMY

For just more than a decade, the citizens and community leaders of Crawford County have been working to reverse the impact of economic and social challenges including population decline, health and wellness, drug abuse prevention, educational attainment, leadership, and workforce development obstacles. By "beginning with the end in mind", Crawford County is working to continually enhance the quality of life and economic climate to move the community forward through the introduction of innovative tools, strategic partnerships, and leveraging the desirable location of the community.

The Crawford County Partnership for Education and Economic Development (The Partnership) aligned stakeholders, countywide, in 2009 to identify the aforementioned challenges and a strategic plan with goals that address those was created. Called *Crawford: 20/20 Vision*, the plan focused on the areas of economic growth via retention, expansion, attraction, education, workforce development, quality of life, public safety, drug abuse, and leadership development. As the County enters a new decade, the plan will serve as a platform to create the next ten years of strategic and proactive economic and community development for the County.

The Partnership's influence has led to a stronger Crawford County by working with local and state government, community agencies and businesses to streamline resources, initiatives, and avoid duplication of efforts.

The County is easily accessible and its location, near U.S. Route 30, is within an eight hour drive of over 65 percent of U.S. businesses. Visitors come from all over the country but especially travelers from Indiana, Michigan, Illinois, and Pennsylvania for the County's agricultural, sports and entertainment, and historical tourism amenities.

In addition to the County being located along U.S. Route 30, the County sits merely 47 miles from Interstate 75 and only 31 miles to Interstate 71. Another major state route, State Route 4, also runs through the County, connecting Sandusky to Cincinnati. With the investment the State of Ohio made in the Route 30 expansion west toward Indiana, Crawford County is home to multiple interchanges along Route 30 prime for development and ease of transportation. The Partnership works closely to ensure the opportunities along U.S. Route 30 are set up for success and growth by utilizing programs such as the Rural Industrial Park Loan Program offered through Ohio Department Services Agency and the JobsOhio Site Inventory Program. These programs offer grants and low-interest loans that allow developers to build spec buildings and sites to entice a business to expand or move to the area and, in turn, creating jobs, revenue streams, and local taxes to grow the economy in Crawford County.

Over the past few years, the Partnership's countywide economic and community development efforts have encouraged millions in capital investment. Examples of businesses in our communities that have invested are Ohio Mutual Insurance Group with a renovation of approximately \$5 million, Covert Manufacturing's facility and technology expansion of \$7.9 million, and First Federal Community Bank with an office renovation of approximately \$1.25 million. Ongoing retention and expansion surveys ensure that area business' needs are being addressed. Crawford County's Ohio Crossroads Industrial Center in Bucyrus is the seventh out of ten SiteOhio Authenticated Sites selected from more than three hundred submissions for authentication. Ohio Crossroads Industrial Center was awarded the 2016 Austin-AEP Shovel-Ready Site Designation for the Food & Beverage Sector, the County is one of only five sites with this certification.

Crawford County is home to two Opportunity Zones which were selected by the State of Ohio in 2018 as areas that show potential for job creation and creation for investment and development. Just three hundred twenty Opportunity Zones were created throughout the State. The Partnership is actively working to build a strategy to market these Zones to interested investors and business enterprises.

As trends change and electric vehicles gain more market share, the Partnership has been forward thinking by applying for and receiving a grant through AEP, with the help of EV United, to install a ChargePoint Express 250 Station in downtown Bucyrus. This fast charge station will be easy to find, utilizing mobile apps that allow travelers to locate a charging station.

Crawford County's workforce continues to strengthen through efforts to close the skills gap and attract and retain qualified talent. The Partnership collaborates with local businesses and schools to build awareness of local job opportunities and of what is needed to obtain and retain these positions. For example, Workforce Awareness for Graduates and Educators (WAGE Tours), is a program that connects students and educators to local businesses and job opportunities. Another example is Crawford Works, a holistic program that assists unemployed and underemployed adults in advancing to economic self-sufficiency through training and job placement opportunities with local employer partners. Yet another example is The Leader in Me program which is a national program that uses the values of Stephen Covey's 7 Habits of Highly Effective People as a foundation. The Leader in Me program is actively preparing children in the community to become leaders and embody values that will serve them well as they enter the workforce. The Partnership also facilitates the Crawford Unlimited Leadership program (CU Lead) designed to engage leaders at all levels. The Partnership's efforts, in partnership with local leaders and schools, have created a continuum for workforce development – from The Leader in Me in elementary school all the way to post-secondary education and adult education.



To further bolster the workforce, the Crawford Partnership launched Community Opportunity, an \$80,000 community investment to connect local businesses and local talent and to promote Crawford County and address population decline. Simply put, Community Opportunity is a hyper-local career website that is free for local businesses, students, and job seekers alike to connect and share what Crawford County has to offer. To date, more than fifteen hundred local high school students are registered on this site creating a pathway from graduation to employment opportunities. For students who choose to pursue higher education, Community Opportunity creates a unique connection beyond high school graduation which allows an opportunity to share career openings that may prompt a return to Crawford County.

In addition to strengthening education and businesses within Crawford County, the Partnership is actively engaged in improving the County's quality of life through strategic development. In conjunction with the City of Galion, the Partnership is working to develop the Freese Center, a 55,000 square foot indoor sports and event complex. Based on projections by Sports Facility Advisory of Clearwater, FL, the Freese Center will generate twenty-five thousand unique visitors to the area annually lending to increased economic development opportunities and enhanced quality of life for county residents. The Freese Center will drive a projected \$2.9 million in tourism spending within the first five years.

In addition, the growth and development of community enhancement and cultural improvements are being supported—such as the Crawford County Arts Council, Crawford Park District, an intergenerational partnership between the Council on Aging and Sonshine Child Care, active transportation planning, and efforts to improve the community's overall health and wellness.

According to U.S. Census data, Crawford County has seen growth of 6 percent in the demographic of residents ages 20 to 29. Since the opening of the Crawford Success Center in 2014, local post-secondary educational attainment has increased by 2 percent resulting in a \$4 million average increase in annual median income in Crawford County.

Through effective economic development and community development, and through thoughtful collaboration amongst public and private entities, Crawford County is moving aggressively in the direction of a sustainable stronger economy positioned for long-term success.

## LONG-TERM FINANCIAL PLANNING

The County continues to implement and fine tune the financial processes that will allow the County Commissioners and the County Auditor to prepare annually a three-year financial forecast. The original forecasting model was prepared by the County Auditor's Office in conjunction with the Ohio State Auditor's Office to ensure that a sustainable forecasting model for the General Fund of the County would be developed. The forecasting model provides a three-year historical perspective of actual revenues and expenditures along with three years of projected revenues and expenditures which are compiled using revenue and expenditure assumptions that are provided by the County Commissioners, individual office holders, and the County Budget Commission. The financial forecast was used by the County Commissioners in 2019 to establish spending levels for all departments and agencies within the General Fund. The County Auditor's Office continues to work with the Board of Commissioners to enhance the annual budgetary process by utilizing a three-year forecasting system.

The County offers health insurance to its employees and their dependents. The County Commissioners continue to look for ways to reduce the cost of health care for the County and update the County's health care strategy which has included transitioning to strictly high-deductible health plans that are paired with health savings accounts. For 2021 and beyond, health care costs are forecasted to increase 10 percent annually based on industry standards. Employee participation in wellness and preventative services continues to be encouraged for County employees.

## RELEVANT FINANCIAL POLICIES

In 2014, the County Commissioners established a written policy for accumulating resources for the purchase of motor vehicles, upgrading technology, and for County building improvements and maintenance. In this policy, 1 percent of General Fund revenue is allocated annually for the maintenance and upgrading of these capital assets. This policy contributed significantly to the financial stability reflected in the County's financial statements.

The County Treasurer manages the investment of County funds by adhering to the Investment and Depository Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must also agree to the requirements of this policy. This policy details the objectives and rules for the safekeeping of County funds.

The County Auditor's capital assets policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of financial statements.

The County Auditor's Procedures and Guidelines Manual assists all County departments in day-to-day accounting procedures and practices. The Financial Report Review Committee also provides County departments with guidance to ensure that the County maintains effective internal controls.

## MAJOR INITIATIVES

The County Commissioners have been responsible for various building projects over the last several years. Beginning in 2011, the County began consulting with an architect for renovations to the portion of the courthouse that houses the courts. These renovations include rehabilitation of the courthouse dome and clock tower, a new roof, and replacement of copper balustrades. The first phase was completed in 2016 and consisted of repair of the courthouse dome, the area surrounding the clock, and the base of the tower that connects to the roof of the courthouse at a cost of \$1.4 million. The second phase will include removal of the copper fittings around the roof of the courthouse, patching existing leaks, and construction of a new pitched roof. The cost to complete the second phase is approximately \$2 million. The third phase will consist of polishing and restoring all copper fixtures on the courthouse. Anticipated completion of the second and third phases is 2025. The cost to complete all phases of the project is approximately \$3.6 million.

In 2019, the County Commissioners contracted with an architect to make modifications to the courthouse and administration building that allowed for increased security of the entire facility. The modifications were completed in the last quarter of 2019.

In 2019, the County Commissioners began contracting with the City of Bucyrus to maintain and operate the water and sewer facilities.

In 2020, the County Commissioners began working with an architect for the construction of a facility to be used by the Sheriff for additional storage.

## 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, 2018.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report 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 comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

#### 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, Keith Faber's office who completed 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 Sheets who has the responsibility of preparing this report as GAAP coordinator, Robin Shumate for payroll help and knowledge, and Jenny King for her assistance with budgetary information. Without their assistance and dedication this report would not be possible.

Sincerely,

A handwritten signature in black ink that reads "Joan M. Wolfe". The signature is written in a cursive style with a large initial "J" and "W".

Joan M. Wolfe  
Crawford County Auditor



Government Finance Officers Association

**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, 2018**

*Christopher P. Morrill*

Executive Director/CEO

**Crawford County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2019*  
*Elected Officials*

Board of Commissioners  
Douglas Weisenauer (President)  
Mohsen Ressallat  
Tim Ley

Auditor  
Joan M. Wolfe

Treasurer  
Cynthia Edwards

Recorder  
Julie Wells

Clerk of Courts  
Sheila Lester

Coroner  
Christopher Johnson

Engineer  
Mark E. Baker

Prosecutor  
Matthew E. Crall

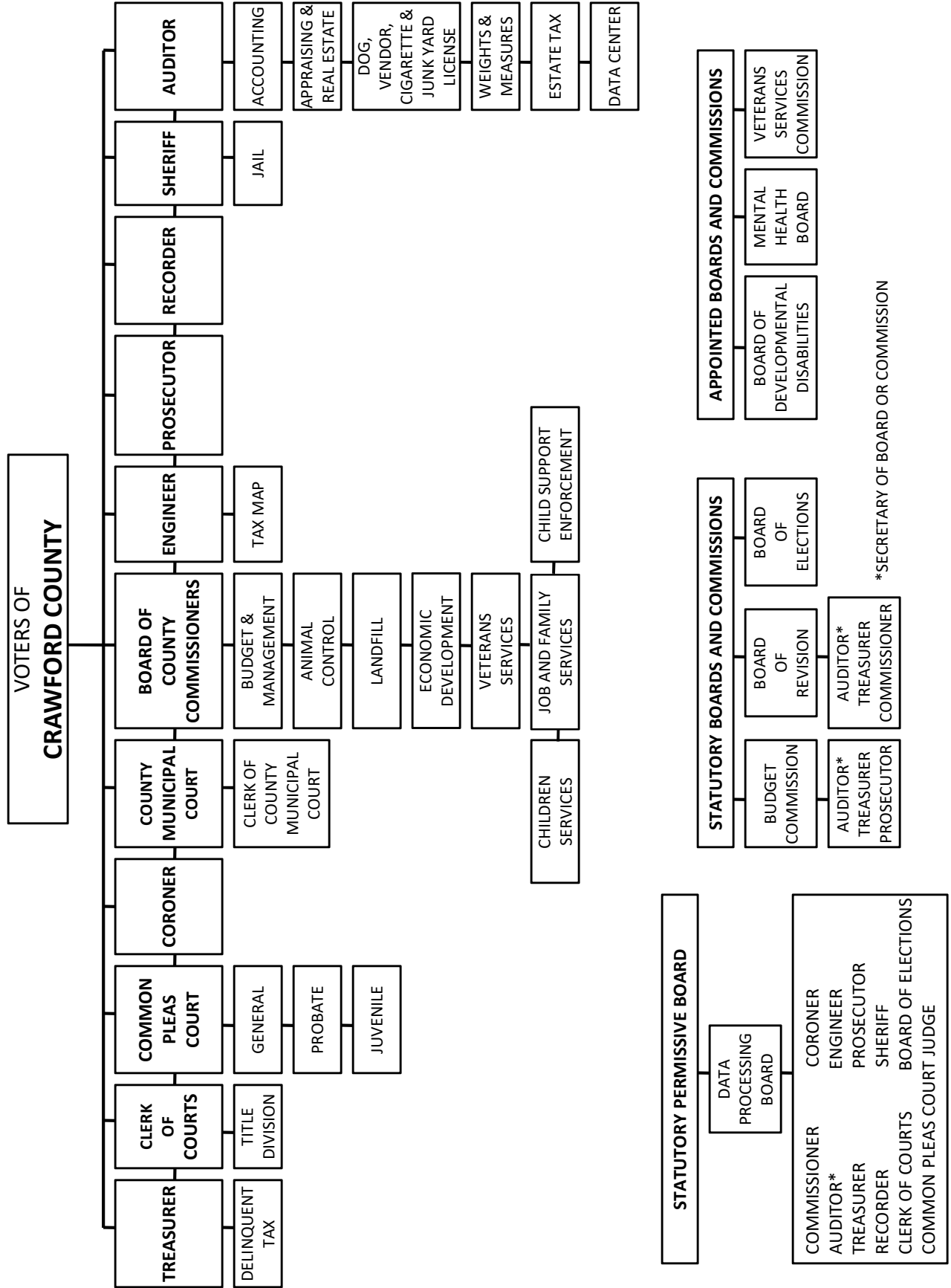
Sheriff  
Scott M. Kent

Common Pleas Court Judge  
Sean Leuthold

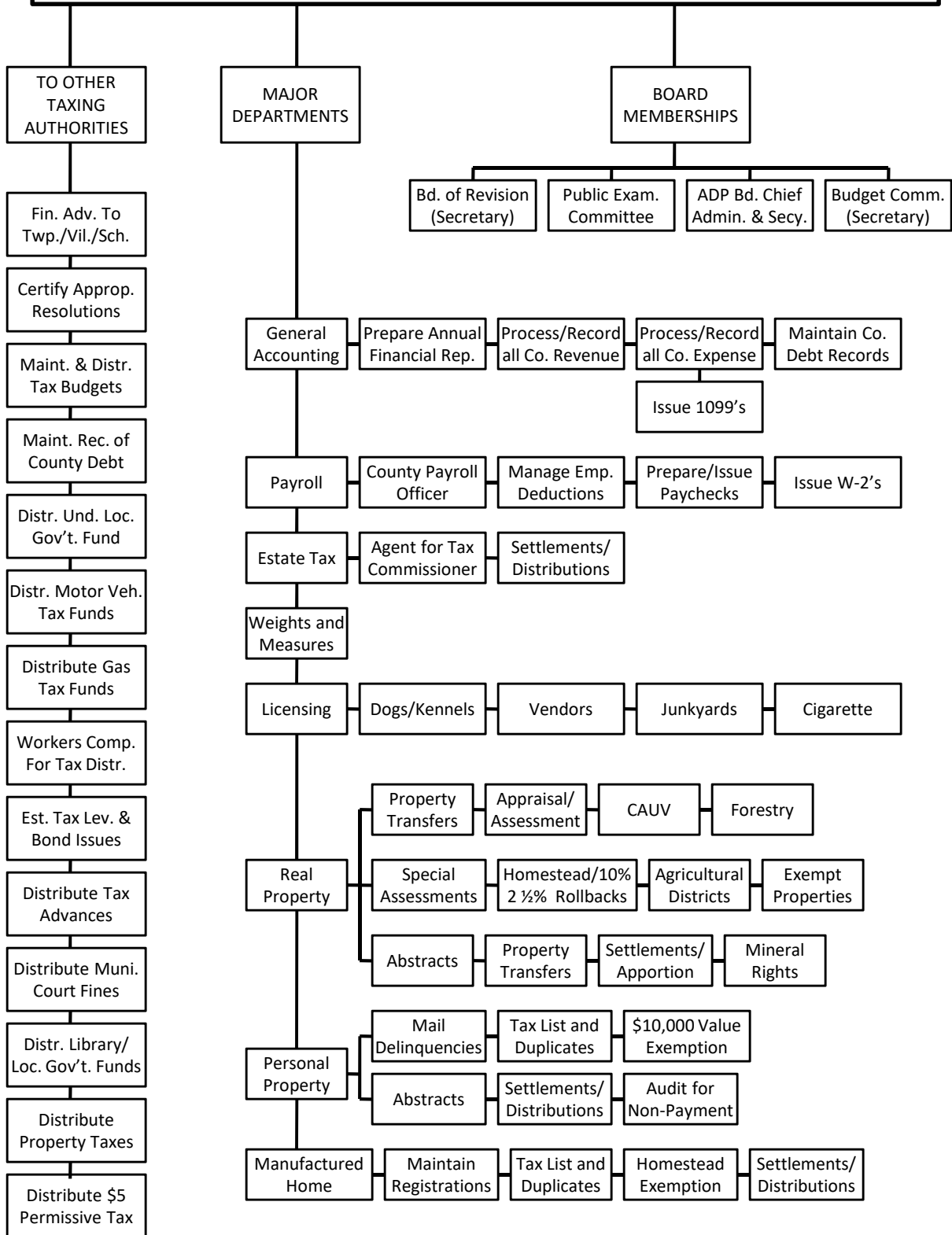
Probate/Juvenile Court Judge  
Steven D. Eckstein

Municipal Court Judge  
Shane Leuthold

# ORGANIZATION CHART



# DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



JOAN M. WOLFE, CRAWFORD COUNTY AUDITOR

**FINANCIAL**

**SECTION**





88 East Broad Street, 5<sup>th</sup> Floor  
Columbus, Ohio 43215-3506  
(614) 466-3402 or (800) 443-9275  
CentralRegion@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT

Crawford County  
112 East Mansfield Street  
Bucyrus, Ohio 44820

To the Board of Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy, and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Emphasis of Matters***

As discussed in Note 3 to the financial statements, during 2019, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Additionally, as discussed in Note 25 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding these matters.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### *Supplementary and Other Information*

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

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. 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 section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State

Columbus, Ohio

June 26, 2020

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**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2019  
Unaudited

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2019. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

### **Highlights**

Highlights for 2019 are as follows:

The voters approved a continuing one-half of one percent sales tax levy to pay for criminal and administrative justice services, specifically the administration and maintenance of the jail facility.

The County experienced a significant increase in public utility personal property values as the result of natural gas pipelines being constructed in the County and fully functional in 2019.

Some of the County's long-term obligations were fully retired in 2019. The 2010 various purpose bonds for the jail facility and landfill improvements were retired in addition to the 2017 bonds for constructing waterlines.

### **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 Position and the Statement of Activities* provide information about the activities of the County as an entity and present a long-term view of the County's finances.

Fund financial statements provide the next level of detail. For governmental funds, these statements tell how County services were financed in the short-term, as well as what remains for future spending. Fund financial statements also include the financial activity for the major funds of the County. Non-major funds are presented separately from the major funds in total and in one column. For Crawford County, the most significant of the major funds is the General Fund.

### **Reporting the County as a Whole**

The statement of net position and the statement of activities reflect how the County did financially during 2019. These statements include all assets, deferred outflows, liabilities, and deferred inflows 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 position and changes in net position. This change in net position 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 position 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.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2019  
Unaudited

Non-financial factors include changes in the County's property tax base and the condition of the County's capital assets (roads, buildings, water and sewer lines). These factors need to be considered when assessing the overall health of the County.

In the Statement of Net Position 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 general government, public safety, public works, health, human services, and economic development. These services are funded primarily by taxes and intergovernmental revenues, including state and federal grants and other shared revenues.

**Business-Type Activity** - This service is provided on a charge for goods or services basis to recover all or most of the costs of the services provided. The County's sewer operation is reported here.

### **Reporting the County's Most Significant Funds**

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, Criminal Justice Services Levy Fund, Job and Family Services Fund, Jail Operation Levy Fund, and Developmental Disabilities 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 objectives. 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 on 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 financial statements provide a detailed short-term view of the County's 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 on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County'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 on the governmental fund balance sheet and on the governmental fund 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, 2019  
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 on the government-wide financial statements. The County uses an enterprise fund to account for the sewer operation. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The Electronic Document Management System Fund accounted for the purchase and for ongoing maintenance of an electronic document management system. The Health Insurance Shared Corridor Fund accounts for fees charged to various departments based on health insurance claims that exceed an individual's plan deductible but are less than two thousand dollars.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. The accounting methods used for fiduciary funds are much like those 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 on 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 position for 2019 and 2018:

	Governmental Activities		Business-Type Activity		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and Other Assets	\$51,514	\$44,722	\$282	\$351	\$51,796	\$45,073
Capital Assets, Net	46,333	47,594	4,820	4,991	51,153	52,585
Total Assets	<u>97,847</u>	<u>92,316</u>	<u>5,102</u>	<u>5,342</u>	<u>102,949</u>	<u>97,658</u>
Deferred Outflows of Resources	<u>8,756</u>	<u>4,730</u>	<u>0</u>	<u>0</u>	<u>8,756</u>	<u>4,730</u>
Liabilities						
Current and Other Liabilities	1,933	1,652	11	0	1,944	1,652
Long-Term Liabilities	43,654	32,315	17	95	43,671	32,410
Total Liabilities	<u>45,587</u>	<u>33,967</u>	<u>28</u>	<u>95</u>	<u>45,615</u>	<u>34,062</u>
Deferred Inflows of Resources	<u>12,121</u>	<u>12,557</u>	<u>0</u>	<u>0</u>	<u>12,121</u>	<u>12,557</u>
Net Position						
Net Investment in Capital Assets						
Assets	41,291	41,473	4,803	4,896	46,094	46,369
Restricted	28,375	25,709	0	0	28,375	25,709
Unrestricted (Deficit)	<u>(20,771)</u>	<u>(16,660)</u>	<u>271</u>	<u>351</u>	<u>(20,500)</u>	<u>(16,309)</u>
Total Net Position	<u>\$48,895</u>	<u>\$50,522</u>	<u>\$5,074</u>	<u>\$5,247</u>	<u>\$53,969</u>	<u>\$55,769</u>

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2019  
Unaudited

The net pension liability (asset) and the net OPEB liability (asset) reported by the County at December 31, 2019, are reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB liability (asset) to the reported net position and subtracting deferred outflows related to pension and OPEB.

GASB standards are national standards and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB Statement No. 27) and postemployment benefits (GASB Statement No. 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund the plan's net pension or net OPEB liability. GASB Statements No. 68 and No. 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plan and State law governing the system requires additional explanation in order to properly understand the information presented in these statements.

GASB Statements No. 68 and No. 75 require the net pension liability (asset) and the net OPEB liability (asset) to equal the County's proportionate share of the plan's collective present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

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

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



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

In accordance with GASB Statements No. 68 and No. 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of the plan's change in the net pension liability (asset) and the net OPEB liability (asset), respectively, not accounted for as deferred outflows/inflows.

For governmental activities, the increase in current and other assets is due to an increase in cash and cash equivalents from increased investment earnings and from a significant increase in the receivable for property taxes. Personal property values increased due to utility company installation of new pipelines. Current and other assets was also affected by an increase in intergovernmental receivables related to additional resources for youth services and child placement, and an increase in sales taxes receivable from the voters passing a sales tax levy to maintain the jail facility. The increase in current and other liabilities is due to an increase in outstanding payables for vendors and contracts. The increase in other-long liabilities is due to an increase in the net pension and net OPEB liabilities. For the business-type activity, current and other assets (cash and cash equivalents) decreased; the County made the final debt payment on general obligation bonds in 2019. The decrease in net capital assets was entirely attributable to the depreciation of capital assets maintained by the business-type activity. The decrease in long-term liabilities was from the retirement of debt.

Table 2 shows the change in net position for 2019 and 2018.

Table 2  
Change in Net Position  
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues						
Charges for Services	\$13,945	\$11,964	\$230	\$299	\$14,175	\$12,263
Operating Grants, Contributions, and Interest	15,086	13,248	0	0	15,086	13,248
Capital Grants and Contributions	0	1,625	0	0	0	1,625
Total Program Revenues	<u>29,031</u>	<u>26,837</u>	<u>230</u>	<u>299</u>	<u>29,261</u>	<u>27,136</u>

(continued)

**Crawford County, Ohio**  
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Table 2  
Change in Net Position (continued)  
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2019	2018	2019	2018	2019	2018
General Revenues						
Property Taxes	\$8,827	\$8,096	\$0	\$0	\$8,827	\$8,096
Sales Taxes	5,683	5,855	0	0	5,683	5,855
Grants and Entitlements	1,414	1,442	0	0	1,414	1,442
Interest	1,204	558	0	0	1,204	558
Other	758	739	0	0	758	739
Total General Revenues	<u>17,886</u>	<u>16,690</u>	<u>0</u>	<u>0</u>	<u>17,886</u>	<u>16,690</u>
Total Revenues	<u>46,917</u>	<u>43,527</u>	<u>230</u>	<u>299</u>	<u>47,147</u>	<u>43,826</u>
Program Expenses						
General Government						
Legislative and Executive	\$5,743	\$5,302	\$0	\$0	\$5,743	\$5,302
Judicial	3,958	3,464	0	0	3,958	3,464
Internal Service Fund-External Portion	0	7	0	0	0	7
Public Safety	8,829	7,495	0	0	8,829	7,495
Public Works	12,103	10,648	0	0	12,103	10,648
Health	6,757	5,639	0	0	6,757	5,639
Human Services	10,944	9,288	0	0	10,944	9,288
Economic Development	20	57	0	0	20	57
Interest and Fiscal Charges	190	219	0	0	190	219
Sewer	0	0	403	345	403	345
Total Expenses	<u>48,544</u>	<u>42,119</u>	<u>403</u>	<u>345</u>	<u>48,947</u>	<u>42,464</u>
Increase (Decrease) in Net Position	(1,627)	1,408	(173)	(46)	(1,800)	1,362
Net Position Beginning of Year	<u>50,522</u>	<u>49,114</u>	<u>5,247</u>	<u>5,293</u>	<u>55,769</u>	<u>54,407</u>
Net Position End of Year	<u>\$48,895</u>	<u>\$50,522</u>	<u>\$5,074</u>	<u>\$5,247</u>	<u>\$53,969</u>	<u>\$55,769</u>

Funding for the major programs of the County is derived from charges for services, operating grants, sales taxes, and property taxes. The Child Support and Jobs and Family Services Departments are basically financed with state and federal resources. The Council on Aging, Children Services, Criminal Justice Services, Developmental Disabilities, and Mental Health are supported with a combination of voted property tax levies and grants. The operation of the County Jail is financed by a voted sales tax levy, charges for housing prisoners, and with transfers from the General Fund. The major revenue sources for the County Engineer and Highway Department are motor vehicle license fees and gasoline taxes.

For governmental activities, program revenues increased 8 percent. An increase in charges for services was due to an increase in tonnage at the landfill and from combined increases in charges for services provided by child welfare, real estate assessment, and solid waste programs. The increase in operating grants, contributions, and interest is the result of the County receiving grant funding for the child support program, a new probation services program, community development block grants, upgrading voting equipment, and gasoline tax increase from the State of Ohio. Capital grants and contributions decreased from the County receiving capital contributions for landfill improvements in 2018. The increase in general revenues was due to the increase in personal property values from utility pipelines and due to the improved performance of investments.

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The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for costs associated with the administration of the County's court system including Common Pleas and Municipal courts. The costs associated with the operation of the County Jail and the Sheriff's Department is accounted for in the Public Safety program. The Public Works program accounts for costs associated with the operation of the County Engineer and Highway Department. The Health program primarily accounts for costs associated with providing services for Developmental Disabilities and Mental Health. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The most significant Human Services program that is supported with local tax resources is providing services to the elderly through the Council on Aging. Most of the increase in expenses can be attributed to the increase in pension/OPEB expense.

Costs to upgrade metering equipment contributed to the slight decrease in net position for the business-type activity.

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, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues, unrestricted intergovernmental revenues, and other general revenues.

Table 3  
Governmental Activities  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
General Government				
Legislative and Executive	\$5,743	\$5,302	\$2,799	\$2,535
Judicial	3,958	3,464	2,382	1,806
Internal Service Fund-External Portion	0	7	0	0
Public Safety	8,829	7,495	6,922	5,995
Public Works	12,103	10,648	109	(634)
Health	6,757	5,639	3,660	2,981
Human Services	10,944	9,288	3,444	2,379
Economic Development	20	57	6	1
Interest and Fiscal Charges	190	219	190	219
<b>Total Expenses</b>	<b>\$48,544</b>	<b>\$42,119</b>	<b>\$19,512</b>	<b>\$15,282</b>

For 2019, nearly 40 percent of the costs for services provided by the County were paid for with general revenues, which remains relatively consistent with general revenue support in prior years. A review of the above table demonstrates that program revenues contributed significantly to several programs. Approximately 51 percent of the costs for the legislative and executive program is offset by program revenues consisting mainly of fees for general government administration. Various court filing and administrative fees provided 40 percent of the support in the judicial program. During 2019, the public works program received a significant amount of program revenues in the form of charges for services and operating grants, contributions, and interest to offset its costs. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for at risk individuals.

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**Governmental Activities Financial Analysis**

The County's major governmental funds are the General Fund, Auto License and Gas Tax Fund, Child Welfare Fund, Criminal Justice Services Levy Fund, Job and Family Services Fund, Jail Operation Levy Fund, and Development Disabilities Fund.

There was a 6 percent increase in fund balance in the General Fund. Operating revenues increased due to an increase in fees from tonnage received at the landfill, a slight increase in property and sales tax revenue, and an increase in investment earnings. The increase in expenditures for the public works program was primarily due to an increase in expenditures associated with the landfill.

An increase in gasoline taxes received from the State of Ohio contributed to the increase in fund balance in the Auto License and Gas Tax Fund.

Fund balance in the Child Welfare Fund decreased from an increase in contractual services for the placement of children.

Fund balance in the Criminal Justice Services Levy Fund increased from an increase in property taxes and transfers made from the General Fund to subsidize operations

Fund balance in the Job and Family Services Fund did not change significantly. Operating subsidies were made from the General Fund.

Despite a 20 percent decrease in sales taxes, fund balance in the Jail Operation Levy Fund increased by 30 percent. The decrease in sales taxes resulted from an expiring tax levy and a ninety day period before commencement of the new voted sales tax levy. An increase in the housing of outside prisoners and transfers from the General Fund to subsidize operations offset the decrease in sales tax revenues.

Fund balance increased over 8 percent in the Developmental Disabilities Fund. An increase in property tax revenues contributed to the increase in fund balance.

**Business-Type Activity Financial Analysis**

The County's only enterprise fund is the Sewer Fund. The County provides water and sewer services to approximately one hundred seventy-nine customers. Water is being provided to these customers through a water line constructed from the City of Bucyrus to the Village of North Robinson. Net position decreased slightly from the prior year primarily due to a slight increase in metering services and continued upgrading and replacing of metering equipment.

**Budgetary Highlights**

As mandated by State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, there was no change from the original budget to the final budget. Changes from the final budget to actual revenues were primarily due to conservative estimates for sales taxes and charges for services revenues. Changes from the original budget to the final budget for expenditures were not significant. Actual expenditures were 13 percent less than the final budget due to budgeting conservatively.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2019  
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**Capital Assets and Debt Administration**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2019, was \$46,094 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges. Note 9 provides information on capital asset activity for 2019. During 2019, various roads were resurfaced and bridges rehabilitated bringing the infrastructure investment of the County to \$47,486 thousand. Additions to capital assets also included improvements made to County facilities, technology upgrades, and the purchase of vehicles for Developmental Disabilities, the Engineer and Highway Department, the Sheriff's Department, and Veterans Services.

Long-Term Debt - At December 31, 2019, the County's overall long-term obligations included \$5,229 thousand in general obligation bonds, \$212 thousand in special assessment bonds, and \$91 thousand in OPWC loans. Of this amount, \$17 thousand is expected to be repaid from the business-type activity. Citing sound financial operations, healthy reserves, a moderately-sized agricultural base, and an affordable debt burden with limited future borrowing, Moody's Investors Service has assigned an underlying rating of A1. In addition to the bonded debt, special assessment debt, and OPWC loans, the County's long-term obligations include compensated absences and the net pension/OPEB liability. Additional information on the County's long-term obligations can be found in Note 16 of this report.

**Economic Factors**

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's tax base was just more than \$2 billion in 2019. Sales tax revenue was more than \$5.6 million in 2019, and has remained steady over the last several years. The unemployment rate for the County was 4.7 percent as of year end, improved from a rate of 12.4 percent in 2010. The County's unemployment rate for 2019 exceeded the State's average unemployment rate of 4.1 percent and the national average of 3.7 percent. The General Fund balance at December 31, 2019, was \$6,906,002, and operating revenues exceeded operating expenditures by 18 percent. The County's debt burden, which is less than 1 percent of the estimated actual value of real property in the County, remains modest.

**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 County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Joan Wolfe, Crawford County Auditor, 112 East Mansfield Street, Suite 105, Bucyrus, Ohio 44820.

**Crawford County, Ohio**  
*Statement of Net Position*  
*December 31, 2019*

	Primary Government		
	Governmental Activities	Business-Type Activity	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$32,166,394	\$256,332	\$32,422,726
Cash and Cash Equivalents			
in Segregated Accounts	220,290	0	220,290
Cash and Cash Equivalents with Fiscal Agent	135,240	0	135,240
Accounts Receivable	171,326	24,656	195,982
Accrued Interest Receivable	70,834	0	70,834
Sales Taxes Receivable	1,617,400	0	1,617,400
Due from Other Governments	4,024,046	327	4,024,373
Special Assessments Receivable	290,105	0	290,105
Prepaid Items	400,230	1,613	401,843
Materials and Supplies Inventory	356,548	0	356,548
Internal Balances	848	(848)	0
Property Taxes Receivable	11,901,076	0	11,901,076
Net Pension Asset	105,738	0	105,738
Net OPEB Asset	53,751	0	53,751
Nondepreciable Capital Assets	7,930,867	0	7,930,867
Depreciable Capital Assets, Net	38,402,175	4,820,116	43,222,291
<i>Total Assets</i>	<i>97,846,868</i>	<i>5,102,196</i>	<i>102,949,064</i>
<b>Deferred Outflows of Resources</b>			
Deferred Charge on Refunding	259,669	0	259,669
Pension	7,486,187	0	7,486,187
OPEB	1,009,656	0	1,009,656
<i>Total Deferred Outflows of Resources</i>	<i>8,755,512</i>	<i>0</i>	<i>8,755,512</i>
<b>Liabilities</b>			
Wages Payable	397,769	245	398,014
Accounts Payable	806,864	1,979	808,843
Contracts Payable	243,305	7,246	250,551
Due to Other Governments	266,424	1,255	267,679
Matured Compensated Absences Payable	19,768	0	19,768
Employee Withholding Payable	186,336	0	186,336
Accrued Interest Payable	12,533	0	12,533
Long-Term Liabilities			
Due Within One Year	1,322,817	2,479	1,325,296
Due in More Than One Year	5,476,749	14,874	5,491,623
Due in More Than One Year - Net Pension Liability	25,272,401	0	25,272,401
Due in More Than One Year - Net OPEB Liability	11,581,988	0	11,581,988
<i>Total Liabilities</i>	<i>45,586,954</i>	<i>28,078</i>	<i>45,615,032</i>
<b>Deferred Inflows of Resources</b>			
Property Taxes	11,456,533	0	11,456,533
Pension	560,162	0	560,162
OPEB	103,796	0	103,796
<i>Total Deferred Inflows of Resources</i>	<i>12,120,491</i>	<i>0</i>	<i>12,120,491</i>

(continued)

**Crawford County, Ohio**  
*Statement of Net Position (continued)*  
 December 31, 2019

	Primary Government		
	Governmental Activities	Business-Type Activity	Total
<b>Net Position</b>			
Net Investment in Capital Assets	\$41,290,794	\$4,802,763	\$46,093,557
Restricted for			
Debt Service	167,676	0	167,676
General Government:			
Legislative and Executive	1,601,768	0	1,601,768
Judicial	1,398,973	0	1,398,973
Public Safety	2,377,937	0	2,377,937
Public Works	8,531,880	0	8,531,880
Health	12,118,571	0	12,118,571
Human Services	2,071,725	0	2,071,725
Other Purposes	106,238	0	106,238
Unrestricted (Deficit)	(20,770,627)	271,355	(20,499,272)
<i>Total Net Position</i>	\$48,894,935	\$5,074,118	\$53,969,053

See accompanying notes to the basic financial statements

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

	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
<b>Governmental Activities</b>			
General Government			
Legislative and Executive	\$5,743,474	\$2,919,172	\$25,764
Judicial	3,958,450	1,341,696	234,629
Public Safety			
Criminal Justice Services	2,440,698	0	284,414
Jail Operation	2,871,693	234,782	0
Other Public Safety	3,516,189	679,406	708,262
Public Works	12,103,072	6,469,281	5,525,172
Health			
Developmental Disabilities	4,451,754	0	2,082,126
Other Health	2,305,530	930,939	83,815
Human Services			
Child Welfare	3,679,317	89,381	2,296,165
Job and Family Services	4,248,846	1,100,164	2,969,244
Other Human Services	3,015,304	180,573	863,513
Economic Development	19,645	0	13,376
Interest and Fiscal Charges	190,330	0	0
<i>Total Governmental Activities</i>	48,544,302	13,945,394	15,086,480
<b>Business-Type Activity</b>			
Sewer	403,894	230,464	0
<i>Total Primary Government</i>	<u>\$48,948,196</u>	<u>\$14,175,858</u>	<u>\$15,086,480</u>

**General Revenues**

Property Taxes Levied for:  
General Operating  
Public Safety-Criminal Justice Services  
Health-Developmental Disabilities  
Health-Mental Health  
Human Services-Child Welfare  
Human Services-Council on Aging  
Sales Taxes Levied for:  
General Operating  
Public Safety-Jail Operation  
Public Safety-Jail Debt  
Grants and Entitlements not Restricted to Specific Purposes  
Interest  
Other  
*Total General Revenues*  
*Change in Net Position*  
*Net Position Beginning of Year - Restated (Note 3)*  
*Net Position End of Year*

See accompanying notes to the basic financial statements



Net (Expense) Revenue and Change in Net Position		
Primary Government		
Governmental Activities	Business-Type Activity	Total
(\$2,798,538)	\$0	(\$2,798,538)
(2,382,125)	0	(2,382,125)
(2,156,284)	0	(2,156,284)
(2,636,911)	0	(2,636,911)
(2,128,521)	0	(2,128,521)
(108,619)	0	(108,619)
(2,369,628)	0	(2,369,628)
(1,290,776)	0	(1,290,776)
(1,293,771)	0	(1,293,771)
(179,438)	0	(179,438)
(1,971,218)	0	(1,971,218)
(6,269)	0	(6,269)
(190,330)	0	(190,330)
(19,512,428)	0	(19,512,428)
0	(173,430)	(173,430)
(19,512,428)	(173,430)	(19,685,858)
1,504,207	0	1,504,207
1,687,591	0	1,687,591
3,053,639	0	3,053,639
613,830	0	613,830
1,342,032	0	1,342,032
625,637	0	625,637
4,122,094	0	4,122,094
1,318,393	0	1,318,393
242,721	0	242,721
1,413,773	0	1,413,773
1,204,189	0	1,204,189
757,504	81	757,585
17,885,610	81	17,885,691
(1,626,818)	(173,349)	(1,800,167)
50,521,753	5,247,467	55,769,220
\$48,894,935	\$5,074,118	\$53,969,053

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

	General	Auto License and Gas Tax	Child Welfare
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$6,633,020	\$6,006,552	\$963,028
Cash and Cash Equivalents in Segregated Accounts	56,405	0	50,039
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	23,085	293	0
Accrued Interest Receivable	70,834	0	0
Sales Taxes Receivable	1,083,830	0	0
Due from Other Governments	596,089	2,100,592	456,767
Special Assessments Receivable	0	0	0
Prepaid Items	196,669	7,583	1,025
Materials and Supplies Inventory	28,787	273,234	0
Interfund Receivable	61,867	0	0
Property Taxes Receivable	2,001,613	0	1,700,055
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	49,833	0	0
<i>Total Assets</i>	<u>\$10,802,032</u>	<u>\$8,388,254</u>	<u>\$3,170,914</u>
<b>Liabilities</b>			
Wages Payable	\$96,907	\$42,370	\$0
Accounts Payable	118,446	75,906	244,803
Contracts Payable	35,489	245	0
Due to Other Governments	74,468	16,778	0
Interfund Payable	0	0	62,394
Matured Compensated Absences Payable	3,458	0	0
Employee Withholding Payable	186,336	0	0
<i>Total Liabilities</i>	<u>515,104</u>	<u>135,299</u>	<u>307,197</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	1,924,152	0	1,636,649
Unavailable Revenue	1,456,774	2,007,884	520,173
<i>Total Deferred Inflows of Resources</i>	<u>3,380,926</u>	<u>2,007,884</u>	<u>2,156,822</u>
<b>Fund Balances</b>			
Nonspendable	275,289	280,817	1,025
Restricted	56,405	5,964,254	705,870
Committed	0	0	0
Assigned	2,640,955	0	0
Unassigned	3,933,353	0	0
<i>Total Fund Balances</i>	<u>6,906,002</u>	<u>6,245,071</u>	<u>706,895</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$10,802,032</u>	<u>\$8,388,254</u>	<u>\$3,170,914</u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$385,346	\$510,218	\$291,032	\$10,852,625	\$6,428,558	\$32,070,379
0	0	0	0	113,846	220,290
0	0	0	135,240	0	135,240
0	7,400	2,814	1,250	136,484	171,326
0	0	0	0	0	70,834
0	0	533,570	0	0	1,617,400
131,599	0	60,580	440,413	238,006	4,024,046
0	0	0	0	290,105	290,105
24,180	24,434	14,748	33,082	83,638	385,359
27,065	10,940	4,375	2,931	9,216	356,548
0	85,779	1,376	0	0	149,022
2,316,938	0	0	4,198,364	1,684,106	11,901,076
0	0	0	0	0	49,833
<u>\$2,885,128</u>	<u>\$638,771</u>	<u>\$908,495</u>	<u>\$15,663,905</u>	<u>\$8,983,959</u>	<u>\$51,441,458</u>
\$63,756	\$48,927	\$53,149	\$41,859	\$50,801	397,769
17,748	31,129	14,835	122,676	181,321	806,864
1,874	76,298	19,588	91,077	18,734	243,305
35,075	39,034	35,364	35,189	30,516	266,424
0	2,198	0	0	83,582	148,174
7,550	0	0	0	8,760	19,768
0	0	0	0	0	186,336
<u>126,003</u>	<u>197,586</u>	<u>122,936</u>	<u>290,801</u>	<u>373,714</u>	<u>2,068,640</u>
2,230,930	0	0	4,042,798	1,622,004	11,456,533
214,379	7,400	435,156	572,310	549,141	5,763,217
<u>2,445,309</u>	<u>7,400</u>	<u>435,156</u>	<u>4,615,108</u>	<u>2,171,145</u>	<u>17,219,750</u>
51,245	35,374	19,123	36,013	92,854	791,740
262,571	398,411	331,280	10,721,983	5,941,527	24,382,301
0	0	0	0	154,970	154,970
0	0	0	0	249,749	2,890,704
0	0	0	0	0	3,933,353
<u>313,816</u>	<u>433,785</u>	<u>350,403</u>	<u>10,757,996</u>	<u>6,439,100</u>	<u>32,153,068</u>
<u>\$2,885,128</u>	<u>\$638,771</u>	<u>\$908,495</u>	<u>\$15,663,905</u>	<u>\$8,983,959</u>	<u>\$51,441,458</u>

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

*Total Governmental Fund Balances* \$32,153,068

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

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

Governmental Activities	46,333,979	
Internal Service Funds	(937)	
	46,333,042	46,333,042

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.

Accounts Receivable	88,162	
Accrued Interest Receivable	70,834	
Sales Taxes Receivable	1,127,620	
Due from Other Governments	3,773,229	
Special Assessments Receivable	290,105	
Delinquent Property Taxes Receivable	413,267	
	5,763,217	5,763,217

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds.

259,669

The internal service funds are used to charge the costs of the electronic document management system and some health insurance costs to individual funds. The assets and liabilities of the internal service funds are included as governmental activities on the statement of net position.

61,053

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

Accrued Interest Payable	(12,533)	
General Obligation Bonds Payable	(5,228,656)	
Special Assessment Bonds Payable	(212,279)	
OPWC Loan Payable	(73,261)	
Compensated Absences Payable	(1,285,370)	
	(6,812,099)	(6,812,099)

The net pension liability (asset) and net OPEB liability (asset) are not due and payable in the current period, therefore, the liability (asset) and related deferred outflows/inflows are not reported in the governmental funds.

Net Pension Asset	105,738	
Net OPEB Asset	53,751	
Deferred Outflows - Pension	7,486,187	
Deferred Outflows - OPEB	1,009,656	
Deferred Inflows - Pension	(560,162)	
Deferred Inflows - OPEB	(103,796)	
Net Pension Liability	(25,272,401)	
Net OPEB Liability	(11,581,988)	
	(28,863,015)	(28,863,015)

*Net Position of Governmental Activities*

\$48,894,935

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, 2019*

	General	Auto License and Gas Tax	Child Welfare
<b>Revenues</b>			
Property Taxes	\$1,495,000	\$0	\$1,334,465
Sales Taxes	4,075,015	0	0
Special Assessments	0	0	0
Charges for Services	8,693,333	54,923	89,381
Licenses and Permits	2,727	0	0
Fines and Forfeitures	123,926	18,686	0
Intergovernmental	1,581,655	4,318,080	2,109,589
Interest	1,142,597	38,549	20
Rent	0	0	0
Other	84,109	0	5,960
<i>Total Revenues</i>	<u>17,198,362</u>	<u>4,430,238</u>	<u>3,539,415</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive	4,233,042	0	0
Judicial	2,490,789	0	0
Public Safety	476,022	0	0
Public Works	6,075,789	3,897,045	0
Health	405,221	0	0
Human Services	359,673	0	3,679,317
Economic Development	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>14,040,536</u>	<u>3,897,045</u>	<u>3,679,317</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,157,826</u>	<u>533,193</u>	<u>(139,902)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	0	0
Transfers Out	(2,769,696)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,769,696)</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	388,130	533,193	(139,902)
<i>Fund Balances Beginning of Year - Restated (Note 3)</i>	<u>6,517,872</u>	<u>5,711,878</u>	<u>846,797</u>
<i>Fund Balances End of Year</i>	<u><u>\$6,906,002</u></u>	<u><u>\$6,245,071</u></u>	<u><u>\$706,895</u></u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$1,677,254	\$0	\$0	\$3,034,931	\$1,232,399	\$8,774,049
0	0	1,199,870	0	341,031	5,615,916
0	0	0	0	118,490	118,490
0	1,115,561	194,699	0	3,414,909	13,562,806
0	0	0	0	22,836	25,563
0	0	0	0	148,730	291,342
282,232	2,969,244	0	2,004,749	2,647,014	15,912,563
0	0	0	1,218	5,914	1,188,298
0	0	0	0	87,486	87,486
716	103,253	143,927	268,045	157,346	763,356
<u>1,960,202</u>	<u>4,188,058</u>	<u>1,538,496</u>	<u>5,308,943</u>	<u>8,176,155</u>	<u>46,339,869</u>
0	0	0	0	641,540	4,874,582
0	0	0	0	792,426	3,283,215
2,424,448	0	2,865,448	0	1,165,494	6,931,412
0	0	0	0	1,033,111	11,005,945
0	0	0	4,459,735	1,428,406	6,293,362
0	4,256,292	0	0	1,669,565	9,964,847
0	0	0	0	19,645	19,645
0	0	0	0	103,393	103,393
0	0	0	0	1,202,683	1,202,683
0	0	0	0	182,021	182,021
<u>2,424,448</u>	<u>4,256,292</u>	<u>2,865,448</u>	<u>4,459,735</u>	<u>8,238,284</u>	<u>43,861,105</u>
<u>(464,246)</u>	<u>(68,234)</u>	<u>(1,326,952)</u>	<u>849,208</u>	<u>(62,129)</u>	<u>2,478,764</u>
583,527	119,600	1,408,284	0	658,285	2,769,696
0	0	0	0	0	(2,769,696)
<u>583,527</u>	<u>119,600</u>	<u>1,408,284</u>	<u>0</u>	<u>658,285</u>	<u>0</u>
119,281	51,366	81,332	849,208	596,156	2,478,764
194,535	382,419	269,071	9,908,788	5,842,944	29,674,304
<u>\$313,816</u>	<u>\$433,785</u>	<u>\$350,403</u>	<u>\$10,757,996</u>	<u>\$6,439,100</u>	<u>\$32,153,068</u>

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

*Net Changes in Fund Balances - Total Governmental Funds* \$2,478,764

**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 depreciation exceeded capital outlay in the current year.

Capital Outlay - Depreciable Capital Assets	2,189,517	
Depreciation	(3,450,384)	
Depreciation - Internal Service Funds	<u>937</u>	(1,259,930)

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

Delinquent Property Taxes	52,887	
Sales Taxes	67,292	
Special Assessments	(27,092)	
Charges for Services	(113,201)	
Intergovernmental	587,690	
Interest	15,891	
Other	<u>(5,852)</u>	577,615

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

General Obligation Bonds Payable	1,175,000	
Special Assessment Bonds Payable	13,030	
OPWC Loan Payable	<u>14,653</u>	1,202,683

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net position. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. Accounting losses are amortized over the life of the debt on the statement of activities.

Accrued Interest Payable	2,428	
Amortization of Premium	15,758	
Amortization of Deferred Charge on Refunding	<u>(26,495)</u>	(8,309)

Compensated absences 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. (10,610)

The internal service funds used by management to charge the cost of an electronic document management system and some health insurance costs to individual funds are not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.

Allocated to Activities		13,368
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(continued)



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

Except for amounts reported as deferred outflows/inflows, changes in the net pension liability and net OPEB liability are reported as pension/OPEB expense on the statement of activities.

Pension	(\$5,396,109)	
OPEB	<u>(1,092,731)</u>	(6,488,840)

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

Pension	1,850,805	
OPEB	<u>17,636</u>	<u>1,868,441</u>

<i>Change in Net Position of Governmental Activities</i>		<u><u>(\$1,626,818)</u></u>
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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, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,393,777	\$1,393,777	\$1,485,164	\$91,387
Sales Taxes	3,550,000	3,550,000	4,049,968	499,968
Charges for Services	2,461,317	2,461,317	2,756,641	295,324
Licenses and Permits	2,380	2,380	2,732	352
Fines and Forfeitures	120,500	120,500	126,607	6,107
Intergovernmental	1,485,830	1,485,830	1,560,775	74,945
Interest	252,000	752,000	753,064	1,064
Other	6,636	6,636	84,109	77,473
<i>Total Revenues</i>	<u>9,272,440</u>	<u>9,772,440</u>	<u>10,819,060</u>	<u>1,046,620</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	5,267,025	5,304,848	4,357,727	947,121
Judicial	2,631,264	2,658,973	2,535,646	123,327
Public Safety	554,318	573,275	516,946	56,329
Public Works	161,885	168,885	152,329	16,556
Health	406,970	406,970	405,221	1,749
Human Services	421,029	421,029	357,412	63,617
<i>Total Expenditures</i>	<u>9,442,491</u>	<u>9,533,980</u>	<u>8,325,281</u>	<u>1,208,699</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(170,051)</u>	<u>238,460</u>	<u>2,493,779</u>	<u>2,255,319</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	43,102	43,102
Advances Out	0	0	(39,925)	(39,925)
Transfers Out	(2,939,196)	(2,939,196)	(2,769,696)	169,500
<i>Total Other Financing Sources (Uses)</i>	<u>(2,939,196)</u>	<u>(2,939,196)</u>	<u>(2,766,519)</u>	<u>172,677</u>
<i>Net Changes in Fund Balance</i>	(3,109,247)	(2,700,736)	(272,740)	2,427,996
<i>Fund Balance Beginning of Year</i>	5,937,529	5,937,529	5,937,529	0
Prior Year Outstanding Advances	43,607	43,607	0	(43,607)
Prior Year Encumbrances Appropriated	<u>195,499</u>	<u>195,499</u>	<u>195,499</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,067,388</u></u>	<u><u>\$3,475,899</u></u>	<u><u>\$5,860,288</u></u>	<u><u>\$2,384,389</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*  
*Auto License and Gas Tax Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$50,000	\$50,000	\$53,841	\$3,841
Fines and Forfeitures	25,000	25,000	18,582	(6,418)
Intergovernmental	3,650,000	3,650,000	4,349,098	699,098
Interest	3,000	3,000	37,448	34,448
<i>Total Revenues</i>	3,728,000	3,728,000	4,458,969	730,969
<b>Expenditures</b>				
Current:				
Public Works	4,203,206	4,453,206	3,931,722	521,484
<i>Net Changes in Fund Balance</i>	(475,206)	(725,206)	527,247	1,252,453
<i>Fund Balance Beginning of Year</i>	5,323,778	5,323,778	5,323,778	0
Prior Year Encumbrances Appropriated	72,336	72,336	72,336	0
<i>Fund Balance End of Year</i>	<u>\$4,920,908</u>	<u>\$4,670,908</u>	<u>\$5,923,361</u>	<u>\$1,252,453</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, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,253,207	\$1,253,207	\$1,326,195	\$72,988
Charges for Services	74,804	74,804	89,381	14,577
Intergovernmental	1,996,907	1,996,907	2,189,532	192,625
Interest	0	0	7	7
Other	6,000	6,000	5,960	(40)
<i>Total Revenues</i>	3,330,918	3,330,918	3,611,075	280,157
<b>Expenditures</b>				
Current:				
Human Services	3,237,675	3,976,101	3,947,248	28,853
<i>Net Changes in Fund Balance</i>	93,243	(645,183)	(336,173)	309,010
<i>Fund Balance Beginning of Year</i>	778,873	778,873	778,873	0
Prior Year Encumbrances Appropriated	82,878	82,878	82,878	0
<i>Fund Balance End of Year</i>	<u>\$954,994</u>	<u>\$216,568</u>	<u>\$525,578</u>	<u>\$309,010</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*  
*Criminal Justice Services Levy Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,565,705	\$1,611,705	\$1,665,783	\$54,078
Intergovernmental	274,783	274,783	279,004	4,221
Other	0	0	2,829	2,829
<i>Total Revenues</i>	1,840,488	1,886,488	1,947,616	61,128
<b>Expenditures</b>				
Current:				
Public Safety	2,543,697	2,593,456	2,410,681	182,775
<i>Excess of Revenues Under Expenditures</i>	(703,209)	(706,968)	(463,065)	243,903
<b>Other Financing Sources</b>				
Transfers In	583,527	583,527	583,527	0
<i>Net Changes in Fund Balance</i>	(119,682)	(123,441)	120,462	243,903
<i>Fund Balance Beginning of Year</i>	103,976	103,976	103,976	0
Prior Year Encumbrances Appropriated	21,020	21,020	21,020	0
<i>Fund Balance End of Year</i>	\$5,314	\$1,555	\$245,458	\$243,903

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, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$1,182,684	\$1,182,684	\$1,071,514	(\$111,170)
Intergovernmental	3,350,884	2,898,749	2,969,244	70,495
Other	109,778	109,778	103,253	(6,525)
<i>Total Revenues</i>	4,643,346	4,191,211	4,144,011	(47,200)
<b>Expenditures</b>				
Current:				
Human Services	5,211,682	4,759,548	4,523,173	236,375
<i>Excess of Revenues Under Expenditures</i>	(568,336)	(568,337)	(379,162)	189,175
<b>Other Financing Sources</b>				
Transfers In	132,415	132,415	119,600	(12,815)
<i>Net Changes in Fund Balance</i>	(435,921)	(435,922)	(259,562)	176,360
<i>Fund Balance Beginning of Year</i>	339,588	339,588	339,588	0
Prior Year Encumbrances Appropriated	213,579	213,579	213,579	0
<i>Fund Balance End of Year</i>	\$117,246	\$117,245	\$293,605	\$176,360

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, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$848,831	\$1,107,512	\$1,143,038	\$35,526
Charges for Services	110,000	110,000	190,590	80,590
Other	90,000	108,059	142,639	34,580
<i>Total Revenues</i>	1,048,831	1,325,571	1,476,267	150,696
<b>Expenditures</b>				
Current:				
Public Safety	2,649,649	2,946,585	2,906,103	40,482
<i>Excess of Revenues Under Expenditures</i>	(1,600,818)	(1,621,014)	(1,429,836)	191,178
<b>Other Financing Sources</b>				
Transfers In	1,408,284	1,408,284	1,408,284	0
<i>Net Changes in Fund Balance</i>	(192,534)	(212,730)	(21,552)	191,178
<i>Fund Balance Beginning of Year</i>	126,500	126,500	126,500	0
Prior Year Encumbrances Appropriated	86,531	86,531	86,531	0
<i>Fund Balance End of Year</i>	\$20,497	\$301	\$191,479	\$191,178

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*  
*Developmental Disabilities Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$2,833,145	\$2,833,145	\$3,014,059	\$180,914
Intergovernmental	1,302,515	1,280,931	1,732,925	451,994
Interest	0	0	1,192	1,192
Other	159,324	159,324	275,656	116,332
<i>Total Revenues</i>	4,294,984	4,273,400	5,023,832	750,432
<b>Expenditures</b>				
Current:				
Health	4,453,059	4,712,377	4,318,223	394,154
<i>Net Changes in Fund Balance</i>	(158,075)	(438,977)	705,609	1,144,586
<i>Fund Balance Beginning of Year</i>	9,456,473	9,456,473	9,456,473	0
Prior Year Encumbrances Appropriated	187,938	187,938	187,938	0
<i>Fund Balance End of Year</i>	<u>\$9,486,336</u>	<u>\$9,205,434</u>	<u>\$10,350,020</u>	<u>\$1,144,586</u>

See accompanying notes to the basic financial statements



**Crawford County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2019*

	Business-Type Activity- Sewer	Governmental Activities- Internal Service
<b>Assets</b>		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$256,332	\$46,182
Accounts Receivable	24,656	0
Due from Other Governments	327	0
Prepaid Items	1,613	14,871
Interfund Receivable	68	0
<i>Total Current Assets</i>	282,996	61,053
Noncurrent Assets		
Capital Assets		
Depreciable Capital Assets, Net	4,820,116	0
<i>Total Assets</i>	5,103,112	61,053
<b>Liabilities</b>		
Current Liabilities		
Wages Payable	245	0
Accounts Payable	1,979	0
Contracts Payable	7,246	0
Due to Other Governments	1,255	0
Interfund Payable	916	0
OPWC Loan Payable	2,479	0
<i>Total Current Liabilities</i>	14,120	0
Long-Term Liabilities		
OPWC Loan Payable	14,874	0
<i>Total Liabilities</i>	28,994	0
<b>Net Position</b>		
Net Investment in Capital Assets	4,802,763	0
Unrestricted	271,355	61,053
<i>Total Net Position</i>	\$5,074,118	\$61,053

See accompanying notes to the basic financial statements

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

	Business-Type Activity- Sewer	Governmental Activities - Internal Service
<b>Operating Revenues</b>		
Charges for Services	\$230,464	\$30,396
Other	81	0
<i>Total Operating Revenues</i>	<u>230,545</u>	<u>30,396</u>
<b>Operating Expenses</b>		
Personal Services	15,104	0
Materials and Supplies	10,122	0
Contractual Services	195,970	16,091
Depreciation	171,108	937
Other	10,213	0
<i>Total Operating Expenses</i>	<u>402,517</u>	<u>17,028</u>
<i>Operating Income (Loss)</i>	(171,972)	13,368
<b>Non-Operating Expenses</b>		
Interest Expense	(1,377)	0
<i>Changes in Net Position</i>	(173,349)	13,368
<i>Net Position Beginning of Year</i>	<u>5,247,467</u>	<u>47,685</u>
<i>Net Position End of Year</i>	<u><u>\$5,074,118</u></u>	<u><u>\$61,053</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, 2019

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$244,514	\$0
Cash Received from Transactions with Other Funds	0	30,396
Cash Received from Other Revenues	81	0
Cash Payments for Personal Services	(14,159)	0
Cash Payments for Materials and Supplies	(1,775)	0
Cash Payments for Contractual Services	(193,867)	(16,066)
Cash Payments for Claims	0	(13,830)
Cash Payments for Other	(11,350)	0
	<u>23,444</u>	<u>500</u>
<i>Net Cash Provided by Operating Activities</i>		
<b>Cash Flows from Capital and Related Financing Activities</b>		
Principal Paid on General Obligation Bonds	(75,000)	0
Interest Paid on General Obligation Bonds	(1,500)	0
Principal Paid on OPWC Loan	(2,479)	0
	<u>(78,979)</u>	<u>0</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>		
	<u>(78,979)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>		
	(55,535)	500
<i>Cash and Cash Equivalents Beginning of Year</i>		
	<u>311,867</u>	<u>45,682</u>
<i>Cash and Cash Equivalents End of Year</i>		
	<u>\$256,332</u>	<u>\$46,182</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>		
Operating Income (Loss)	(\$171,972)	\$13,368
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities		
Depreciation	171,108	937
Increase (Decrease) in Assets		
Accounts Receivable	13,569	0
Due from Other Governments	486	0
Prepaid Items	(18)	25
Interfund Receivable	(5)	0
Increase (Decrease) in Liabilities		
Wages Payable	(42)	0
Accounts Payable	1,979	0
Contracts Payable	7,246	(13,830)
Due to Other Governments	1,088	0
Interfund Payable	5	0
	<u>\$23,444</u>	<u>\$500</u>
<i>Net Cash Provided by Operating Activities</i>		

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2019*

<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$3,674,436
Cash and Cash Equivalents in Segregated Accounts	307,321
Due from Other Governments	2,288,212
Special Assessments Receivable	475,636
Property Taxes Receivable	<u>43,692,318</u>
<i>Total Assets</i>	<u><u>\$50,437,923</u></u>
<b>Liabilities</b>	
Due to Other Governments	\$2,083,526
<b>Deferred Inflows of Resources</b>	
Property Taxes	<u>42,264,564</u>
<b>Net Position</b>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$6,089,833</u></u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Change in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2019*

<b>Additions</b>	
Intergovernmental	\$4,838,803
Amounts Received as Fiscal Agent	3,345,116
Licenses, Permits, and Fees for Other Governments	4,010,523
Fines and Forfeitures for Other Governments	334,403
Property Tax Collections for Other Governments	32,295,927
Special Assessments Collections for Other Governments	128,430
Sheriff Sales Collections for Others	<u>813,128</u>
<i>Total Additions</i>	<u>45,766,330</u>
<b>Deductions</b>	
Distributions to the State of Ohio	3,281
Distributions of State Funds to Other Governments	4,573,925
Distributions to Other Governments	69,858
Distributions as Fiscal Agent	2,959,664
Licenses, Permits, and Fees Distributions to Other Governments	3,941,698
Fines and Forfeitures Distributions to Other Governments	331,595
Property Tax Distributions to Other Governments	32,110,015
Special Assessments Distributions to Other Governments	98,418
Sheriff Sales Distributions to Others	<u>817,919</u>
<i>Total Deductions</i>	<u>44,906,373</u>
<i>Net Increase in Fiduciary Net Position</i>	859,957
<i>Net Position Beginning of Year - Restated (Note 3)</i>	<u>5,229,876</u>
<i>Net Position End of Year</i>	<u><u>\$6,089,833</u></u>

See accompanying notes to the basic financial statements

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

**Note 1 - Reporting Entity**

Crawford County, Ohio (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, Prosecutor, 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 Job and Family Services Department, the Board of Developmental Disabilities (DD), the Crawford County Emergency Management Agency, the Crawford County Solid Waste Management District Board, 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 that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County.

**Crawford County Land Reutilization Corporation** - The Crawford County Land Reutilization Corporation (Land Bank) is a county land reutilization corporation that was formed on December 4, 2015, when the Crawford County Board of Commissioners authorized the incorporation of the Land Bank under Chapters 1724 and 1702 of the Ohio Revised Code through a resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is to strengthen neighborhoods in the County by returning vacant and abandoned properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax-foreclosed, or other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

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

The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the City of Bucyrus, and one representative selected by the statutory directors. The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operations of the Land Bank and the relationship between the primary government and the organization is such that exclusion would cause the County's financial statements to be misleading. However, the Land Bank had no material financial activity since its inception and, as a result, no financial information is currently being presented.

As the custodian of public funds, the Treasurer invests all public moneys 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 custodial funds within the County's financial statements:

The Crawford County General Health District is governed by a seven member board of health which oversees the operation of the health district and is elected by a regional advisory council composed 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 Family and Children First Council is statutorily created and consists of various representatives from the County. The Council members adopt their own budget, authorize Council 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 21)

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 by the residents and landowners of the District. The supervisors are 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.

Northland Homes and Properties, Inc. is a joint venture among the Crawford County Board of DD and two other county DD boards, and the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is a joint venture between the Crawford County Board of Mental Health and the Marion County Board of Mental Health. (See Note 22)

The County also participates in the County Commissioners of Ohio Association Workers' Compensation Group Retrospective Rating Program, a risk sharing pool. (See Note 23)

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

**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. Following are the more significant of the County's accounting policies.

**A. Basis of Presentation**

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

**Government-Wide Financial Statements**

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The 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 funds is eliminated to avoid "doubling up" revenues and expenses.

The statement of net position 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 the business-type activity. 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 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 enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund financial statements. Fiduciary funds are reported by type.

**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.



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

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 and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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 restricted for County road and bridge repair and improvements.

Child Welfare Fund - The fund accounts for property taxes and various State and Federal grants restricted to providing services to children under custody of the County.

Criminal Justice Services Levy Fund - The fund accounts for a voted county-wide property tax levy restricted for the operation of the Sheriff's road patrol.

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

Jail Operation Levy Fund - The fund accounts for a voted county-wide sales tax levy restricted for the operation of the County Jail.

Developmental Disabilities Fund - The fund accounts for a voted county-wide property tax levy and State and Federal grants restricted for the operation of a school for the developmentally disabled.

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

Proprietary Funds

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

Enterprise Fund - Enterprise funds may be used to account for any activity for which a fee is charged to external users of goods or services. The following is the County's only enterprise fund:

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

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

Internal Service Funds - The internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds account for the purchase and ongoing maintenance of an electronic document management system and for certain health insurance claims.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; and for State shared resources received from the State and distributed to other local governments.

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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities and deferred inflows of resources are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances 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 and fiduciary funds are accounted for using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, the statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

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

Fiduciary funds present a statement of change in fiduciary net position which reports additions to deductions from custodial funds.

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 outflows and deferred inflows of resources, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are 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 year 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 fees), grants, interest, and rent.

Deferred Outflows/ Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources includes a deferred charge on refunding reported on the government-wide statement of net position. Deferred outflows are also reported on the government-wide statement of net position for pension and OPEB and explained in Notes 13 and 14 to the basic financial statements.

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

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, unavailable revenue, pension, and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, sales taxes, intergovernmental revenues including grants, special assessments, delinquent property taxes, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 21. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position and explained in Notes 13 and 14 to the basic financial statements.

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.

E. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds. Budgetary information for the Law Enforcement Trust special revenue fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted or the fund had no activity during the year. The County does not budget for advances; rather, the outstanding advance balances at the beginning of the year are included within the creditor fund and excluded from the debtor fund amounts available for appropriation. These balances are reflected as prior year outstanding advances on the budgetary schedules.

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 revised budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the County Commissioners.

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

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 appropriations resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the revised 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. 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”. Cash and cash equivalents that are held separately with Clearwater Council of Governments are recorded as “Cash and Cash Equivalents with Fiscal Agent”.

During 2019, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, federal agency securities, local government bonds, corporate notes, commercial paper, and STAR Ohio. Investments are reported at fair value or amortized cost, except for nonnegotiable certificates of deposit which are reported at cost. The County’s commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

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 has adopted Governmental Accounting Standards Board Statement No. 79, “Certain External Investment Pools and Pool Participants”. The County measures the investment in Star Ohio at the net asset value (NAV) per share provided by Star Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals exceeding \$25 million. Star Ohio reserves the right to limit the transaction to \$100 million requiring the excess amount to be transacted the following business day(s) but only to the \$100 million limit. All accounts of the participant will be combined for this purpose.

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 2019 was \$1,142,597, which includes \$1,023,762 assigned from other County funds.

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, 2019, 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.

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

H. Inventory

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

I. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Unclaimed moneys that have a legal restriction on their expenditure are reported as restricted.

J. 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 on the government-wide statement of net position but are not reported on the fund financial statements. Capital assets used by the proprietary funds are reported in both the business-type activity column on the government-wide statement of net position and in the respective fund. Capital assets used by the internal service funds are reported in both the governmental activities column on the government-wide statement of net position and in the applicable fund.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their acquisition value on the date donated. The County maintains a capitalization threshold of ten thousand dollars. 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.

All capital assets are depreciated, except for land and land and landfill improvements. 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
Equipment	5 to 10 years	3 to 25 years
Vehicles	5 to 10 years	10 years
Furniture/Fixtures	10 years	10 to 20 years
Infrastructure	10 to 50 years	40 years

Landfill cells are depreciated based on the tonnage received each year. The County's infrastructure consists of roads, bridges, storm and sanitary sewer lines, and water lines. All infrastructure was recorded on the County's financial statements based on estimated historical cost at the date of original construction or improvement, including infrastructure acquired prior to 1980.

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K. Deferred Charge on Refunding

For advance refundings resulting in the defeasance of debt, 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 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 deferred outflows of resources on the statement of net position.

L. Interfund Receivables/Payables

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services provided are reported as “Interfund Receivables/Payables”. Interfund balances are eliminated on the statement of net position, except for any net residual amounts due between governmental activities and business-type activities. These amounts are presented 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.

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 account “Matured Compensated Absences Payable” in the fund from which the employees who have accumulated unpaid leave are paid. 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, bonds, long-term loans, 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. The net pension/OPEB liability should be recognized in the governmental funds to the extent that the benefit payments are due and payable and the pension/OPEB plan’s fiduciary net position is not sufficient to pay those benefits.

**Crawford County, Ohio**  
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**O. Unamortized Premium**

On the government-wide financial statements, bond premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of bonds payable. On the governmental fund financial statements, bond premiums are recognized in the period in which the bonds are issued.

Under Ohio law, premiums on the original issuance of debt are to be deposited into a bond retirement fund and used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to a bond escrow agent.

**P. Net Position**

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on its 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. Net position restricted for other purposes primarily includes resources restricted for miscellaneous general government purposes. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**Q. Fund Balance**

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

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

**Restricted** - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.



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Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. The fund balance policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2020 budget, auto title registrations, building improvements, and other miscellaneous purposes.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

#### R. 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 and other revenues for sewer services, as well as charges for services in the internal service fund for user fees and/or premiums charged to other funds. 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.

#### S. Internal Activity

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

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

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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.

T. Pensions/Other Postemployment Benefits

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

U. 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 - Change in Accounting Principles, and Restatement of Fund Balance/Net Position**

Change in Accounting Principles

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance". The County evaluated implementing these certain GASB pronouncements based on guidance in GASB Statement No. 95.

For 2019, the County has implemented GASB Statement No. 84, "Fiduciary Activities", Statement No. 88, "Certain Disclosures Related to Debt including Direct Borrowings and Direct Placements", Statement No. 90, "Majority Equity Interests-An Amendment of GASB Statements No. 14 and No. 61", and related guidance from GASB Implementation Guide 2019-2, "Fiduciary Activities".

For 2019, the County also implemented GASB Implementation Guide No. 2018-1. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds while other funds have been reclassified as governmental funds. These reclassifications resulted in a restatement of the County's financial statements.

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GASB Statement No. 88 improves the information that is disclosed in the notes to the financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 90 defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if the government's holding of the equity interest meets the definition of an investment. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

Restatement of Fund Balance/Net Position

During 2019, the County implemented GASB Statement No. 84. The implementation of this statement had the following effect on fund balance as previously reported at December 31, 2018.

	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
Fund Balance, December 31, 2018	\$6,461,587	\$5,711,878	\$846,797	\$194,535
GASB Statement No. 84	56,285	0	0	0
Restated Fund Balance, December 31, 2018	<u>\$6,517,872</u>	<u>\$5,711,878</u>	<u>\$846,797</u>	<u>\$194,535</u>

	Job and Family Services	Jail Operation Levy	Developmental Disabilities
Fund Balance, December 31, 2018	\$382,419	\$269,071	\$9,908,788
GASB Statement No. 84	0	0	0
Restated Fund Balance, December 31, 2018	<u>\$382,419</u>	<u>\$269,071</u>	<u>\$9,908,788</u>

	Other Governmental	Total
Fund Balance, December 31, 2018	\$5,800,492	29,575,567
GASB Statement No. 84	42,452	98,737
Restated Fund Balance, December 31, 2018	<u>\$5,842,944</u>	<u>\$29,674,304</u>

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During 2019, the implementation of GASB Statement No. 84, had the following effect on net position as previously reported at December 31, 2018.

	Governmental Activities	Business-Type Activities
Net Position, December 31, 2018	\$50,353,696	\$5,247,467
GASB Statement No. 84	168,057	0
Restated Net Position, December 31, 2018	\$50,521,753	\$5,247,467

Due to the implementation of GASB Statement No. 84, the new classification of custodial funds is reporting a beginning net position of \$5,229,876. Also related to the implementation of GASB Statement No. 84, the County will no longer be reporting a private purpose trust fund, which had a net position of \$56,285 at December 31, 2018, or agency funds that reported assets and liabilities of \$36,720,716 at December 31, 2018.

**Note 4 - 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 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 restricted, committed, or assigned fund balance (GAAP basis).

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The adjustments necessary to reconcile the GAAP and budgetary basis statements are as follows:

	Net Changes in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
GAAP Basis	\$388,130	\$533,193	(\$139,902)	\$119,281
Non-Budgeted Cash Activity	(412,552)	(1,205)	(8,283)	(11,471)
Net Adjustment for Revenue Accruals	(49,937)	29,936	79,943	(1,115)
Net Adjustment for Expenditure Accruals	77,594	63,500	89,065	52,160
Prepaid Items	(31,833)	245	(1,025)	(519)
Materials and Supplies Inventory	(2,937)	(20,345)	0	(8,591)
Advances In	43,102	0	0	0
Advances Out	(39,925)	0	0	0
Encumbrances	(244,382)	(78,077)	(355,971)	(29,283)
Budget Basis	<u>(\$272,740)</u>	<u>\$527,247</u>	<u>(\$336,173)</u>	<u>\$120,462</u>

	Job and Family Services	Jail Operation Levy	Developmental Disabilities
GAAP Basis	\$51,366	\$81,332	\$849,208
Non-Budgeted Cash Activity	0	0	(26,602)
Net Adjustment for Revenue Accruals	(44,047)	(60,046)	34,664
Net Adjustment for Expenditure Accruals	(55,912)	28,838	134,462
Prepaid Items	6,459	26,641	5,611
Materials and Supplies Inventory	(815)	1,236	(744)
Encumbrances	(216,613)	(99,553)	(290,990)
Budget Basis	<u>(\$259,562)</u>	<u>(\$21,552)</u>	<u>\$705,609</u>

**Note 5 - 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.

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

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1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other 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, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 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 the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts in eligible institutions pursuant to Ohio Revised Code Section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in division (1) or (2) above; commercial paper as described in Ohio Revised Code Section 135.143(6); and repurchase agreements secured by such obligations provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio in either of the following if training requirements have been met:
  - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate of 5 percent of interim monies available for investment at the time of purchase;
  - b. bankers acceptances that are insured by the federal deposit insurance corporation and which not mature not later than one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;

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11. A current unpaid or delinquent tax line of credit provided certain conditions are met related to a County land reutilization corporation organized under Ohio Revised Code Chapter 1724; and,
12. Up to 2 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, 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. Except as noted above, all investments must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that they will be held to maturity.

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to ensure the repayment of all public moneys deposited in the financial institution.

Investments

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

Measurement/ Investment	Measurement Amount	Maturities			
		Less Than 6 Months	6 Months to One Year	One Year To Two Years	More Than Two Years
Fair Value - Level 1					
Mutual Funds	\$323,856	\$323,856	\$0	\$0	\$0
Fair Value - Level 2					
Negotiable Certificates of Deposit	4,979,060	0	496,960	0	4,482,100
Federal Home Loan Mortgage Corporation Notes	4,018,513	499,800	999,990	1,767,953	750,770
Federal Farm Credit Bank Notes	3,702,471	0	0	0	3,702,471
Federal National Mortgage Association Notes	3,230,248	0	2,997,225	0	233,023
Federal Home Loan Bank Notes	2,134,612	0	1,000,100	0	1,134,512
Local Government Bonds	616,950	0	0	0	616,950
Corporate Notes	499,945	499,945	0	0	0
Amortized Cost					
Commercial Paper	2,880,897	2,188,114	692,783	0	0
Net Asset Value Per Share					
STAR Ohio	2,435,952	2,435,952	0	0	0
Total Investments	<u>\$24,822,504</u>	<u>\$5,947,667</u>	<u>\$6,187,058</u>	<u>\$1,767,953</u>	<u>\$10,919,826</u>

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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2019. The mutual funds are measured at fair value using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County.

The mutual funds are rated AAA by Moody's. The negotiable certificates of deposit are generally covered by FDIC Insurance. All of the federal agency securities are rated Aaa by Moody's. The local government bonds are rated Aaa by Moody's. The corporate notes are rated A2 by Moody's. The commercial paper is rated P-1 by Moody's. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds be rated in the highest category at the time of purchase by a least one nationally recognized standard rating service. Commercial paper be rated in the highest qualification by two nationally recognized standard rating services and STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

The County places no limit on the amount of its inactive monies it may invest in a particular security or issuer. The following table indicates the percentage of each investment to the County's total portfolio.

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Negotiable Certificates of Deposit	\$4,979,060	20.06%
Federal Home Loan Mortgage Corporation	4,018,513	16.19
Federal Farm Credit Bank	3,702,471	14.92
Federal National Mortgage Association	3,230,248	13.01
Federal Home Loan Bank	2,134,612	8.60
Local Government Bonds	616,950	2.49
Corporate Notes	499,945	2.01
Commercial Paper	2,880,897	11.61

**Note 6 - Receivables**

Receivables at December 31, 2019, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, shared revenues, special assessments, interfund, and property taxes. All receivables are expected to be collected within one year, except special assessments and property taxes. Special assessments, in the amount of \$212,279 will not be received within one year. At December 31, 2019, the amount of delinquent special assessments was \$3,044. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.



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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 these criteria, the County has elected to not record child support arrearages in the custodial 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.

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

Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government	\$315,496
	Casino Distribution	124,241
	Grants and Subsidies	156,352
		<hr/> 596,089
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	2,087,735
	Reimbursements	12,857
		<hr/> 2,100,592
Child Welfare	Tangible Personal Property Reimbursement, Homestead, and Rollback	38,566
	Child Welfare Grants	418,201
		<hr/> 456,767
Criminal Justice Services Levy	Homestead and Rollback	114,351
	Grants and Subsidies	14,629
	Reimbursements	2,619
		<hr/> 131,599
Jail Operation Levy	Housing of Prisoners	60,580
Developmental Disabilities	Homestead and Rollback	206,505
	Developmental Disability Grants	233,908
		<hr/> 440,413
Total Major Funds		<hr/> 3,786,040
Nonmajor Funds		
Community Development Block Grant	Community Development Grant	50,390
Council on Aging Levy	Homestead and Rollback	35,840
Emergency Management Agency	Emergency Management Grants	61,637
Felony Delinquent Care	Felony Delinquent Care Grant	40,585
Indigent Driver Alcohol Treatment	Bureau of Motor Vehicles	649
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	521
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	2,279
Mental Health	Homestead and Rollback	41,582
Victims of Crime	Victims of Crime Grant	4,523
Total Nonmajor Funds		<hr/> 238,006
Total Governmental Activities		<hr/> <hr/> \$4,024,046

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Fund	Description	Amount
Business-Type Activity		
Sewer	Capital Maintenance Fees	\$327
Custodial Funds		
Local Government	Local Government	\$407,881
Library Local Government	Library Local Government	808,667
Tangible Tax	Tangible Personal Property Reimbursement	3,138
Undivided Tax	Motor Vehicle License Tax and Gas Tax	1,068,526
Total Custodial Funds		\$2,288,212

**Note 7 - 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, and ended in 2019. Proceeds were used for constructing, equipping, furnishing, and operating a correctional facility and for paying principal, interest, and related 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, sales tax proceeds will be prorated based on this debt. In May 2019, 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 2019 for a continuing period. Proceeds will be used for to support criminal and administrative justice services, specifically the administration and maintenance of the jail.

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 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.

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2019. 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 inflows of resources-unavailable revenue.

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**Note 8 - Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2019 represent the collection of 2018 taxes. Real property taxes received in 2019 were levied after October 1, 2018, on the assessed values as of January 1, 2018, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid 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 property tax revenues received in 2019 represent the collection of 2018 taxes. Public utility real and tangible personal property taxes received in 2019 became a lien on December 31, 2017, were levied after October 1, 2018, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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 custodial funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2019, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2019 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2019, was \$13.95 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2019 property tax receipts were based are as follows:

	<u>Amount</u>
Agricultural/Residential and Other Real Estate	\$684,518,970
Public Utility	87,431,890
Total Assessed Value	<u>\$771,950,860</u>

**Crawford County, Ohio**  
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**Note 9 - Capital Assets**

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

	Balance at December 31, 2018	Additions	Reductions	Balance at December 31, 2019
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$1,270,222	\$0	\$0	\$1,270,222
Land Improvements	5,562,881	0	0	5,562,881
Landfill Improvements	1,097,764	0	0	1,097,764
Total Nondepreciable Capital Assets	<u>7,930,867</u>	<u>0</u>	<u>0</u>	<u>7,930,867</u>
Depreciable Capital Assets				
Buildings and Building Improvements	33,077,501	306,345	0	33,383,846
Equipment	2,652,494	144,550	0	2,797,044
Vehicles	6,655,276	424,283	(475,009)	6,604,550
Furniture/Fixtures	260,355	0	0	260,355
Infrastructure	46,171,254	1,314,339	0	47,485,593
Landfill Cells	15,023,685	0	0	15,023,685
Total Depreciable Capital Assets	<u>103,840,565</u>	<u>2,189,517</u>	<u>(475,009)</u>	<u>105,555,073</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(14,643,459)	(770,348)	0	(15,413,807)
Equipment	(2,026,414)	(167,089)	0	(2,193,503)
Vehicles	(4,810,502)	(429,889)	475,009	(4,765,382)
Furniture/Fixtures	(219,673)	(11,398)	0	(231,071)
Infrastructure	(30,261,931)	(1,709,950)	0	(31,971,881)
Landfill Cells	(12,215,544)	(361,710)	0	(12,577,254)
Total Accumulated Depreciation	<u>(64,177,523)</u>	<u>(3,450,384)</u>	<u>475,009</u>	<u>(67,152,898)</u>
Total Depreciable Capital Assets, Net	<u>39,663,042</u>	<u>(1,260,867)</u>	<u>0</u>	<u>38,402,175</u>
Governmental Activities Capital Assets, Net	<u>\$47,593,909</u>	<u>(\$1,260,867)</u>	<u>\$0</u>	<u>\$46,333,042</u>

**Crawford County, Ohio**  
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	Balance at December 31, 2018	Additions	Reductions	Balance at December 31, 2019
Business-Type Activities				
Depreciable Capital Assets				
Buildings and Building Improvements	\$225,984	\$0	\$0	\$225,984
Equipment	26,379	0	0	26,379
Vehicles	34,898	0	0	34,898
Infrastructure	6,458,904	0	0	6,458,904
Total Depreciable Capital Assets	<u>6,746,165</u>	<u>0</u>	<u>0</u>	<u>6,746,165</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(146,071)	(5,183)	0	(151,254)
Equipment	(10,332)	(2,639)	0	(12,971)
Vehicles	(23,557)	(3,490)	0	(27,047)
Infrastructure	(1,574,981)	(159,796)	0	(1,734,777)
Total Accumulated Depreciation	<u>(1,754,941)</u>	<u>(171,108)</u>	<u>0</u>	<u>(1,926,049)</u>
Business-Type Activities Capital Assets, Net	<u>\$4,991,224</u>	<u>(\$171,108)</u>	<u>\$0</u>	<u>\$4,820,116</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$388,081
Judicial	71,336
Public Safety	
Jail Operation	381,154
Other Public Safety	31,599
Public Works	2,317,232
Health	
Developmental Disabilities	82,646
Other Health	72,465
Human Services	
Child Welfare	24,298
Job and Family Services	67,611
Other Human Services	13,962
Total Depreciation Expense-Governmental Activities	<u>\$3,450,384</u>

**Crawford County, Ohio**  
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**Note 10 - Interfund Receivables/Payables**

Interfund balances at December 31, 2019, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services Fund	\$1,918
Other Governmental Funds	59,033
Sewer Fund	916
Total General Fund	\$61,867
Due to Job and Family Services Fund from:	
Child Welfare Fund	\$61,442
Other Governmental Funds	24,337
Total Job and Family Services Fund	\$85,779
Due to Jail Operation Levy Fund from:	
Child Welfare Fund	\$952
Job and Family Services Fund	280
Other Governmental Funds	144
Total Jail Operation Levy Fund	\$1,376
Due to Sewer Fund from:	
Other Governmental Funds	\$68

The interfund receivables/payables 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. All amounts are expected to be repaid within one year.

**Note 11 - Risk Management**

**A. Property and Liability**

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 2019, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property Liability	\$105,802,571
General Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Equipment Breakdown	100,000,000
Crime	1,000,000
Privacy and Security Liability	1,000,000
Errors and Omissions	1,000,000
Excess Liability	2,000,000

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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.

**B. Health Care Benefits**

During 2019, the County provided medical/surgical benefits through Anthem, a managed care plan. The employees shared the cost of the monthly premium with the County. The premium varied with employee depending on marital and family status and on the union contract, where applicable.

**C. Workers' Compensation**

In 2019, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

Participation in the Program is limited to counties that can meet the Program's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control, and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the program. The County may withdraw from the Program 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 Program prior to withdrawal.

**Note 12 - Other Significant Commitments**

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2020 are as follows:

General Fund	\$244,382
Auto License and Gas Tax	78,077
Child Welfare	355,971
Criminal Justice Services Levy	29,283
Job and Family Services	216,613
Jail Operation Levy	99,553
Developmental Disabilities	290,990
Other Governmental Funds	246,029
Total	\$1,560,898

**Note 13 - Defined Benefit Pension Plans**

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

**Crawford County, Ohio**  
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**Net Pension Liability (Asset)/Net OPEB Liability (Asset)**

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

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

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

GASB Statements No. 68 and No. 75 assume the liability is solely the obligation of the employer because (1) they benefit from employee services and (2) State statute requires all funding to come from the employers. All pension contributions to date have come solely from the employer (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contribution to provide for OPEB benefits. In addition, health care plan enrollees pay a portion of the health care cost in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within thirty years. If the pension amortization period exceeds thirty years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients.

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

The remainder of this note includes the required pension disclosures. See Note 14 for the required OPEB disclosures.

**Plan Description - Ohio Public Employees Retirement System (OPERS)**

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing multiple-employer defined benefit/defined contribution pension plan.



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

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

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 years
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 years	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 years	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35 years
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

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

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

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

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

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- \* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- \*\* This rate is determined by OPERS' Board and has no maximum rate established by the ORC.
- \*\*\* This rate is also determined by OPERS' Board but is limited by the ORC to not more than 2 percent greater than the public safety rate.
- \*\*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contribution rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

For 2019, the County's contractually required contribution was \$1,739,800 for the traditional plan, \$55,559 for the combined plan, and \$44,090 for the member-directed plan. Of these amounts, \$187,933 is reported as an intergovernmental payable for the traditional plan, \$5,922 for the combined plan, and \$4,709 for the member-directed plan.

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

Plan Description - Teachers employed by the Board of Developmental Disabilities participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. The report may be obtained by writing to STRS, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS website at [www.strsoh.org](http://www.strsoh.org).

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

The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the retirement board made the decision to reduce the cost of living adjustment (COLA) granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients base benefit and past COLA increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of qualifying service credit and age sixty-five or thirty-five years of service credit and at least age sixty. Eligibility changes for DBP members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age sixty or thirty years of service credit at any age.

The DCP allows members to place all their member contributions and 9.53 percent of the 14 percent employer contribution into an investment account. The member determines how to allocate the member and employer contributions among the various choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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The CP offers features of both the DBP and the DCP. In the CP, 12 percent of the 14 percent member rate is deposited into the member's DCP account and the remaining 2 percent is applied to the DBP. Member contributions to the DCP are allocated among investment choices by the member and contributions to the DBP from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DBP. The defined benefit portion of the CP payment is payable to a member on or after age sixty with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

New members who choose the DCP or CP will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's CP account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB Statement No. 68 reporting purposes.

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2019 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2019, the full employer contribution rate was allocated to pension.

The County's contractually required contribution to STRS was \$55,446 for 2019; of this amount, \$1,526 is reported as an intergovernmental payable.

**Pension Liability (Asset), Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension**

The net pension liability (asset) for OPERS was measured as of December 31, 2018, and the net pension liability for STRS was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset				
Current Measurement Date	0.08965500%	0.09455800%	0.00324547%	
Prior Measurement Date	0.08944300%	0.07894300%	0.00326182%	
Change in Proportionate Share	<u>0.00021200%</u>	<u>0.01561500%</u>	<u>0.00001635%</u>	
Proportionate Share				
Net Pension Liability	\$24,554,686	\$0	\$717,715	\$25,272,401
Net Pension Asset	\$0	\$105,738	\$0	\$105,738
Pension Expense	\$5,332,261	\$27,140	\$36,708	\$5,396,109

Pension expense for the member-directed defined contribution plan was \$44,090 for 2019. The aggregate pension expense for all pension plans was \$5,440,199 for 2019.

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

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Outflows of Resources</b>				
Difference Between Expected and Actual Experience	\$1,133	\$0	\$5,843	\$6,976
Changes of Assumptions	2,137,545	23,616	84,309	2,245,470
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	3,332,758	22,777	0	3,355,535
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	53,038	0	0	53,038
County Contributions Subsequent to the Measurement Date	<u>1,739,800</u>	<u>55,559</u>	<u>29,809</u>	<u>1,825,168</u>
Total Deferred Outflows of Resources	<u>\$7,264,274</u>	<u>\$101,952</u>	<u>\$119,961</u>	<u>\$7,486,187</u>
<b>Deferred Inflows of Resources</b>				
Difference Between Expected and Actual Experience	\$322,417	\$43,186	\$3,107	\$368,710
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	0	35,078	35,078
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	<u>10,932</u>	<u>14,775</u>	<u>130,667</u>	<u>156,374</u>
Total Deferred Inflows of Resources	<u>\$333,349</u>	<u>\$57,961</u>	<u>\$168,852</u>	<u>\$560,162</u>

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\$1,825,168 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase in the net pension asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31,				
2020	\$2,245,529	\$1,722	(\$22,007)	\$2,225,244
2021	1,086,438	(2,828)	(44,589)	1,039,021
2022	309,180	(2,347)	(15,354)	291,479
2023	1,549,978	4,784	3,250	1,558,012
2024	0	(4,578)	0	(4,578)
Thereafter	0	(8,321)	0	(8,321)
Total	\$5,191,125	(\$11,568)	(\$78,700)	\$5,100,857

**Actuarial Assumptions - OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions applied to all periods included in the measurement in accordance with GASB Statement No. 67. Key methods and assumptions used in the latest actuarial valuation reflecting experience study results prepared as of December 31, 2018, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.15 percent simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	individual entry age	individual entry age

In October 2018, the OPERS Board adopted a change in the investment rate of return assumption reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

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

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

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

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

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

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

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Discount Rate - For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional and the combined plans. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional and the combined plans. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for all three plans was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
County's Proportionate Share of the Net Pension Liability (Asset)			
OPERS Traditional Plan	\$36,274,413	\$24,554,686	\$14,815,489
OPERS Combined Plan	(\$34,986)	(\$105,738)	(\$156,966)

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the latest actuarial valuation reflecting experience study results used in the July 1, 2019, actuarial valuation are presented below.

Inflation	2.5 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost of Living Adjustments (COLA)	0 percent, effective July 1, 2017

Postretirement mortality rates for healthy retirees were based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age sixty-nine, 70 percent of rates between ages seventy and seventy-nine, 90 percent of rates between ages eighty and eighty-four, and 100 percent of rates thereafter projected forward generationally using Mortality Improvement Scale MP-2016. Preretirement mortality rates were based on the RP-2014 Employee Mortality Table projected forward generationally using Mortality Improvement Scale MP-2016. Postretirement disabled mortality rates were based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females projected forward generationally using Mortality Improvement Scale MP-2016.

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



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

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

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

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

Discount Rate - The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current rate.

	<u>1% Decrease (6.45%)</u>	<u>Current Discount Rate (7.45%)</u>	<u>1% Increase (8.45%)</u>
County's Proportionate Share of the Net Pension Liability	\$1,048,862	\$717,715	\$437,384

**Note 14 - Defined Benefit OPEB Plans**

See Note 13 for a description of the net OPEB liability (asset).

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**Plan Description - Ohio Public Employees Retirement System (OPERS)**

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined pension plans must have twenty or more years of qualifying Ohio service credit with a minimum age of sixty or generally thirty years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in Governmental Accounting Standards Board (GASB) Statement No. 75. (See the OPERS CAFR referenced below for additional information.)

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed 14 percent of earnable salary and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. As recommended by the OPERS actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contribution to health care for the traditional and combined pension plans.

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The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants of the member-directed plan was 4 percent for 2019.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$17,636 for 2019. Of this amount, \$1,883 is reported as an intergovernmental payable.

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

Plan Description - The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing multiple-employer defined benefit health care plan for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the STRS financial report which can be obtained by visiting the STRS website at [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the health care plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the health care plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For 2019, STRS did not allocate any employer contributions to postemployment health care.

**OPEB Liability (Asset), OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB**

The net OPEB liability and the total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB asset was measured as of June 30, 2019, and the total OPEB asset used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement system relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability (Asset)			
Current Measurement Date	0.08883500%	0.00324547%	
Prior Measurement Date	0.08802500%	0.00326182%	
Change in Proportionate Share	<u>0.00081000%</u>	<u>0.00001635%</u>	
Proportionate Share			
Net OPEB Liability	\$11,581,988	\$0	\$11,581,988
Net OPEB Asset	0	53,751	53,751
OPEB Expense	1,110,718	(17,987)	1,092,731

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Difference Between Expected and Actual Experience	\$3,922	\$4,873	\$8,795
Changes of Assumptions	373,417	1,130	374,547
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	530,966	0	530,966
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	77,712	0	77,712
County Contributions Subsequent to the Measurement Date	<u>17,636</u>	<u>0</u>	<u>17,636</u>
Total Deferred Outflows of Resources	<u>\$1,003,653</u>	<u>\$6,003</u>	<u>\$1,009,656</u>
<b>Deferred Inflows of Resources</b>			
Difference Between Expected and Actual Experience	\$31,425	\$2,735	\$34,160
Changes of Assumptions	0	58,933	58,933
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	0	3,376	3,376
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	<u>0</u>	<u>7,327</u>	<u>7,327</u>
Total Deferred Inflows of Resources	<u>\$31,425</u>	<u>\$72,371</u>	<u>\$103,796</u>

\$17,636 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase in the net OPEB asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31,			
2020	\$461,331	(\$14,362)	\$446,969
2021	137,431	(14,362)	123,069
2022	88,346	(13,009)	75,337
2023	267,484	(12,534)	254,950
2024	0	(12,244)	(12,244)
Thereafter	<u>0</u>	<u>143</u>	<u>143</u>
Total	<u>\$954,592</u>	<u>(\$66,368)</u>	<u>\$888,224</u>

**Actuarial Assumptions - OPERS**

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

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Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74.

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current Measurement Date	3.96 percent
Prior Measurement Date	3.85 percent
Investment Rate of Return	6 percent
Municipal Bond Rate	
Current Measurement Date	3.71 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate	
Current Measurement Date	10 percent initial
Prior Measurement Date	3.25 percent ultimate in 2029
Prior Measurement Date	7.25 percent initial
Prior Measurement Date	3.25 percent ultimate in 2028
Actuarial Cost Method	individual entry age

In October 2018, the OPERS Board adopted a change in the investment rate of return assumption reducing it from 6.5 percent to 6 percent. The change was effective beginning with the 2018 valuation.

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

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

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

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During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Health Care portfolio includes assets for health care expenses for the traditional plan, the combined plan, and the member-directed plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made and health care related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board approved asset allocation policy for 2018 and the long-term expected real rates of return.

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

Discount Rate - A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of twenty year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the expected rate of return on the health care investment portfolio of 6 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through 2031 and the municipal bond rate was applied to all health care costs after that date.

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

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	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's Proportionate Share of the Net OPEB Liability	\$14,817,678	\$11,581,988	\$9,008,757

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using assumed trend rates and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1 percent lower or 1 percent higher than the current rate.

Retiree health care valuations use a health care cost trend assumption that changes over several years built into the assumption. The near term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not too distant future, the health plan cost trend will decrease to a level at or near wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$11,132,802	\$11,581,988	\$12,099,327

**Actuarial Assumptions - STRS**

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

Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7.45 percent net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.87 percent initial, 4 percent ultimate
Medicare	4.93 percent initial, 4 percent ultimate
Medical	
Pre-Medicare	7.73 percent initial, 4 percent ultimate
Medicare	9.62 percent initial, 4 percent ultimate

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

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For healthy retirees, the mortality rates were based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age sixty-nine, 70 percent of rates between ages seventy and seventy-nine, 90 percent of rates between ages eighty and eighty-four, and 100 percent of rates thereafter projected forward generationally using Mortality Improvement Scale MP-2016. For disabled retirees, mortality rates were based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females projected forward generationally using Mortality Improvement Scale MP-2016.

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

Since the prior measurement date, there was no change to the claims cost process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 13.

Discount Rate - The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the Health Care Fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2019.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net OPEB Asset	(\$45,867)	(\$53,751)	(\$60,383)
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability Asset	(\$60,953)	(\$53,751)	(\$44,934)



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**Note 15 - Other Employee Benefits**

**A. Health Insurance**

The County provides medical/surgical benefits through Anthem, a managed care plan. The employees share the cost of the monthly premium with the County. The premium varies with the employee depending on marital and family status and on the union contract, where applicable.

**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 is earned at various rates as defined by County policy and union contracts and accumulates without limit. Sick leave benefits are paid upon retirement based on various rates and maximums depending on the contract.

**Note 16 - Long-Term Liabilities**

Changes in the County's long-term obligations during 2019 were as follows:

	Balance at December 31, 2018	Additions	Reductions	Balance at December 31, 2019	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2010 Various Purpose Refunding 1.00-4.00%					
Serial Bonds	\$520,000	\$0	\$520,000	\$0	\$0
2015 Various Purpose Refunding Bonds 2.00-3.00%					
Serial Bonds	125,000	0	125,000	0	0
Term Bonds	820,000	0	0	820,000	135,000
Total 2015 Various Purpose Refunding Bonds	945,000	0	125,000	820,000	135,000
2015 Administrative Building Refunding Bonds .70-3.45%					
Serial Bonds	395,000	0	130,000	265,000	130,000
Term Bonds	590,000	0	0	590,000	0
Total 2015 Administrative Building Refunding Bonds	985,000	0	130,000	855,000	130,000

(continued)

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

	Balance at December 31, 2018	Additions	Reductions	Balance at December 31, 2019	Due Within One Year
Governmental Activities (continued)					
General Obligation Bonds (continued)					
2017 Various Purpose Refunding Bonds 2.00-4.00%					
Serial Bonds	\$3,765,000	\$0	\$400,000	\$3,365,000	\$290,000
Premium	204,414	0	15,758	188,656	0
Total 2017 Various Purpose Refunding Bonds	3,969,414	0	415,758	3,553,656	290,000
Total General Obligation Bonds	6,419,414	0	1,190,758	5,228,656	555,000
Special Assessment Bonds					
Special Assessment Bonds 3.50%	219,200	0	12,400	206,800	12,800
Special Assessment Bonds 3.25%	6,109	0	630	5,479	652
Total Special Assessment Bonds	225,309	0	13,030	212,279	13,452
Loan from Direct Borrowings:					
OPWC Loan	87,914	0	14,653	73,261	14,653
Compensated Absences	1,274,760	54,264	43,654	1,285,370	739,712
Net Pension Liability					
OPERS	14,031,873	10,522,813	0	24,554,686	0
STRS	717,201	514	0	717,715	0
Total Net Pension Liability	14,749,074	10,523,327	0	25,272,401	0
Net OPEB Liability					
OPERS	9,558,866	2,023,122	0	11,581,988	0
Total Governmental Activities	\$32,315,337	\$12,600,713	\$1,262,095	\$43,653,955	\$1,322,817
Business-Type Activities					
General Obligation Bonds					
2017 Various Purpose Refunding Bonds 2.00-4.00%					
Serial Bonds	\$75,000	\$0	\$75,000	\$0	\$0
Loan from Direct Borrowings:					
OPWC Loan	19,832	0	2,479	17,353	2,479
Total Business-Type Activities	\$94,832	\$0	\$77,479	\$17,353	\$2,479

General Obligation Bonds

2010 Various Purpose General Obligation Refunding Bonds - On September 22, 2010, the County issued \$2,895,000 in unvoted general obligation bonds to currently refund bonds issued in 1999 for constructing a new jail and issued in 1994 for various improvements at the County landfill. During 2019, the bonds were fully retired.

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

2015 Various Purpose General Obligation Refunding Bonds - On September 3, 2015, the County issued general obligation bonds to currently refund bonds previously issued for paying the cost of improvements to the County landfill and renovating and remodeling the County courthouse, in the amount of \$735,000 and \$575,000, respectively. The bonds issued for renovating and remodeling the courthouse will be paid from the General Fund. The bonds issued for landfill improvements will be paid from charges received at the Sanitary Landfill. During 2019, the serial bonds were fully retired.

The term bonds maturing on December 1, 2021, 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, 2020 (with the balance of \$130,000 to be paid at stated maturity on December 1, 2021), 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
2020	\$135,000

The term bonds maturing on December 1, 2023, 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, 2022 (with the balance of \$140,000 to be paid at stated maturity on December 1, 2023), 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
2022	\$135,000

The term bonds maturing on December 1, 2025, 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, 2024 (with the balance of \$140,000 to be paid at stated maturity on December 1, 2025), 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
2024	\$140,000

2015 Administrative Building General Obligation Refunding Bonds - On September 3, 2015, the County issued general obligation bonds to currently refund bonds previously issued for paying part of the cost of constructing an administration building, in the amount of \$1,380,000. The bonds will be paid with transfers from the General Fund.

The term bonds maturing on December 1, 2025, 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, 2022 (with the balance of \$155,000 to be paid at stated maturity on December 1, 2025), 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:

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

Year	Amount
2022	\$140,000
2023	145,000
2024	150,000

2017 Various Purpose General Obligation Refunding Bonds - On August 8, 2017, the County issued general obligation bonds to refund bonds previously issued for constructing, equipping, and furnishing a new jail, offices for the courthouse, an administration building, the Job and Family Services building, and constructing waterlines, in the amount of \$355,000, \$2,040,000, \$1,030,000, \$1,130,000, and \$215,000, respectively. The refunding bond issue consists of serial bonds. The bonds were issued at a premium of \$235,551. The bonds were issued for a fourteen year period, with final maturity in calendar year 2031. The bonds are being retired through the Debt Service Fund and Sewer Enterprise Fund.

The bonds maturing on and after December 1, 2027, are subject to optional redemption, in whole or in part, at the option of the County, in any order of maturity, in integral multiples of \$5,000 and by lot within a maturity, on any date commencing December 1, 2026, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the redemption date.

At December 31, 2019, all of the refunded bonds have been retired.

Special Assessment Bonds

The special assessment bonds are backed by the full faith and credit of the County. In the event that an assessed property owner fails to make payments or insufficient amounts are assessed to fund the debt, the County will be required to pay the related debt. Special assessment bonds are paid from the Debt Service Fund.

Special assessment bonds were issued for the Westmoor Sewer project, in the original amount of \$275,000. Additional special assessment bonds were issued for a ditch project, in the original amount of \$18,930. None of these bonds were capitalized.

Ohio Public Works Commission Loans

The County Commissioners obtained an interest-free loan from a direct borrowing from the Ohio Public Works Commission for the resurfacing of various roadways within the Westmoor Subdivision, in the amount of \$131,873. The loan is payable from transfers from the General Fund. Total principal remaining on the loan is \$73,261, payable through January 2025.

The County Commissioners obtained an interest-free loan from a direct borrowing from the Ohio Public Works Commission for improvements to the Morton Sewer Treatment facility, in the amount of \$49,578. The loan is payable from the Sewer enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loan is \$17,353, payable through January 2027. For the current year, principal paid and total net revenues were \$2,479 and (\$864), respectively.

In the event of default on the OPWC loans, (1) OPWC may apply late fees of 8 percent per year, (2) loans more than sixty days late will be turned over to the Attorney General's office for collection and, as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

Compensated absences will be paid from the General Fund, the Auto License and Gas Tax, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy, Developmental Disabilities, Child Support Enforcement Agency, Dog and Kennel, Emergency Management Agency, Felony Delinquent Care, Municipal Court Probation Officer, Probation Services, Real Estate Assessment, Special Projects, Special Projects-Common Pleas, Solid Waste Management District, and Victims of Crime special revenue funds.

There is no repayment schedule for the net pension/OPEB liability; however, employer pension contributions are made from the General Fund, the Auto License and Gas Tax, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy, Developmental Disabilities, Child Support Enforcement Agency, Dog and Kennel, Delinquent Real Estate Tax Collection, Emergency Management Agency, Felony Delinquent Care, Law Enforcement Overtime Project, Law Library Resource, Municipal Court Probation Officer, Real Estate Assessment, Sanction Costs, Special Projects, Special Projects-Common Pleas, Solid Waste Management District, and Victims of Crime special revenue funds, and the Sewer enterprise fund.

The County's legal debt margin as of December 31, 2019, was \$14,245,887.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2019, were as follows:

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2020	\$420,000	\$123,925	\$135,000	\$21,238
2021	430,000	114,745	130,000	18,200
2022	305,000	84,575	275,000	35,630
2023	310,000	78,475	285,000	27,425
2024	310,000	72,275	290,000	18,922
2025-2029	1,345,000	241,425	295,000	9,548
2030-2031	510,000	30,800	0	0
Totals	<u>\$3,630,000</u>	<u>\$746,220</u>	<u>\$1,410,000</u>	<u>\$130,963</u>

Governmental Activities			
Year Ending	Special Assessment Bonds		OPWC Loan From Direct Borrowing
	Principal	Interest	Principal
2020	\$13,452	\$7,331	\$14,653
2021	13,975	6,834	14,653
2022	14,398	6,342	14,652
2023	14,922	5,836	14,652
2024	15,447	5,323	14,652
2025-2029	83,785	18,037	0
2030-2032	56,300	3,499	0
Totals	<u>\$212,279</u>	<u>\$53,202</u>	<u>\$73,261</u>

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

Year Ending	OPWC Loan From Direct Borrowing <hr/> Principal
2020	\$2,479
2021	2,479
2022	2,479
2023	2,479
2024	2,479
2025-2027	4,958
Totals	<hr/> <hr/> \$17,353

**Note 17 - Conduit Debt**

On June 17, 2004, the County issued \$360,000 in Health Care Facilities Revenue Bonds on behalf of Waycraft, Inc. The proceeds were used to acquire, construct, equip, renovate, and install a development facility. 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, 2019, \$108,245 in Health Care Facilities Revenue Bonds was still outstanding.

On April 20, 2006, the County issued \$1,200,000 in Health Care Facilities Revenue Bonds on behalf of HomeCare Matters Home Health and Hospice Project. The proceeds were used to acquire, construct, install, and equip an administrative building. 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, 2019, \$550,262 in Health Care Facilities Revenue Bonds was still outstanding.

**Note 18 - Closure and Postclosure Care Costs and Landfill Lease Agreement**

The County entered into a lease agreement with Santek Waste Services, Inc. on September 1, 2005, to operate the Sanitary Landfill facility. On March 20, 2018, the County consented to the assignment of the lease with Santek Waste Services, Inc. to be transferred to Rumpke of Northern Ohio, Inc. As part of this agreement, Rumpke of Northern Ohio, Inc. has agreed to assume certain responsibilities as outlined below while the County will retain ownership.

**A. 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 lease agreement stipulates that Rumpke of Northern Ohio, Inc. will assume the financial responsibility for final closure of the landfill. The agreement further stipulates that upon the termination and final closure of the landfill, Rumpke of Northern Ohio, Inc. will remit to the County an amount equal to the present value of the remaining postclosure care costs. However, in the event of default by Rumpke of Northern Ohio, Inc., the County would be contingently liable for closure and postclosure care costs due to the County's responsibility for financial assurance. The liability for closure and postclosure care costs for 2019 was \$4,350,731.

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

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 2019, the County met the Local Government Financial Test requirements. The lease agreement with Rumpke of Northern Ohio, Inc. stipulates that the County will continue to meet the annual financial assurance obligations with Ohio EPA.

For financial assurance purposes, Ohio EPA requires closure and postclosure costs to be reported based on the worst-case scenario of when closure will occur. For 2019, these costs were \$10,753,024. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

**B. Landfill Lease Agreement**

The terms of the lease agreement also stipulate that Rumpke of Northern Ohio, Inc. will pay the County a monthly waste fee based on an agreed upon formula that utilizes actual gate collections, the Consumer Price Index, and the rates as established by Rumpke of Northern Ohio, Inc. but controlled by the County Commissioners. The monthly waste fees being paid to the County will be utilized to retire the general obligation debt issued on behalf of the sanitary landfill.

The agreement states that the County will be paid monthly capacity rental fees for utilization of airspace at the sanitary landfill. The monthly capacity rental fees are based on a formula utilizing the tonnage of solid waste received and a percentage of net revenues.

**Note 19 - Interfund Transfers**

During 2019, the following transfers were made:

Transfers In	Transfers Out
	General
Criminal Justice Services Levy	\$583,527
Job and Family Services	119,600
Jail Operation Levy	1,408,284
Other Governmental	658,285
Total	\$2,769,696

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**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*

**Note 20 - Fund Balance**

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

Fund Balance	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
Nonspendable for:				
Prepaid Items	\$196,669	\$7,583	\$1,025	\$24,180
Materials and Supplies Inventory	28,787	273,234	0	27,065
Unclaimed Moneys	49,833	0	0	0
<b>Total Nonspendable</b>	<b>275,289</b>	<b>280,817</b>	<b>1,025</b>	<b>51,245</b>
Child Welfare Operations	0	0	705,870	0
Indigent Burials	56,405	0	0	0
Road and Bridge Repair/ Improvement	0	5,964,254	0	0
Sheriff Operations	0	0	0	262,571
<b>Total Restricted</b>	<b>56,405</b>	<b>5,964,254</b>	<b>705,870</b>	<b>262,571</b>
Assigned for:				
Document Recording	27,087	0	0	0
Vehicle Titling	333,726	0	0	0
Projected Budget Shortage	2,169,032	0	0	0
Unpaid Obligations	111,110	0	0	0
<b>Total Assigned</b>	<b>2,640,955</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unassigned	3,933,353	0	0	0
<b>Total Fund Balance</b>	<b>\$6,906,002</b>	<b>\$6,245,071</b>	<b>\$706,895</b>	<b>\$313,816</b>

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Nonspendable for:				
Prepaid Items	\$24,434	\$14,748	\$33,082	\$83,638
Materials and Supplies Inventory	10,940	4,375	2,931	9,216
<b>Total Nonspendable</b>	<b>35,374</b>	<b>19,123</b>	<b>36,013</b>	<b>92,854</b>

(continued)



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

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Restricted for (continued):				
Child Support Enforcement	\$0	\$0	\$0	\$512,605
Court Operations	0	0	0	1,620,748
Crime Victims Assistance	0	0	0	8,589
Debt Retirement	0	0	0	21,300
Delinquent Tax Collections	0	0	0	87,372
Developmental Disabilities Operations	0	0	10,721,983	0
Ditch Maintenance	0	0	0	108,937
Diversion Program	0	0	0	8,535
Dog and Kennel Operations	0	0	0	168,772
Domestic Shelter	0	0	0	1,263
Economic Development	0	0	0	159,568
Emergency Management	0	0	0	190,955
Jail Operations	0	331,280	0	298,181
Job and Family Services Operations	398,411	0	0	0
Mental Health	0	0	0	40,220
Real Estate Assessments	0	0	0	1,437,120
Road and Bridge Repair/ Improvement	0	0	0	77,479
Senior Citizens	0	0	0	41,160
Sheriff Operations	0	0	0	479,042
Solid Waste Management	0	0	0	651,803
Voting Assistance	0	0	0	27,878
<b>Total Restricted</b>	<b>398,411</b>	<b>331,280</b>	<b>10,721,983</b>	<b>5,941,527</b>
Committed for:				
Debt Retirement	0	0	0	65,815
Sheriff Operations	0	0	0	89,155
<b>Total Committed</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>154,970</b>
Assigned for:				
Building Improvement	0	0	0	249,749
<b>Total Fund Balance</b>	<b>\$433,785</b>	<b>\$350,403</b>	<b>\$10,757,996</b>	<b>\$6,439,100</b>

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

**Note 21 - 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, Suite 105, Bucyrus, Ohio 44820.

**Note 22 - Joint Ventures**

**A. Northland Homes and Properties, Inc.**

The Crawford County Board of Developmental Disabilities (DD) entered into a contract with three other local DD Boards to establish Northland Homes and Properties, Inc. (Corporation). The Corporation is a non-profit 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 eight members.

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2019, \$45,401 in contributions was made by the Crawford County Board of Developmental Disabilities to Northland Homes and Properties, Inc. 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 Developmental Disabilities Boards.

Information can be obtained from Northland Homes and Properties, Inc., 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 (four from each County) are appointed by the Ohio Director of Mental Health and the Ohio Director of Alcohol and Drug Addiction.

Each County has a separate levy for mental health purposes. These moneys 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.

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

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, 2019. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 113 West Rensselaer Street, Bucyrus, Ohio 44820.

**Note 23 - Risk Sharing Pool**

The County Commissioners of Ohio Association (CCAO) Workers' Compensation Group Retrospective Rating Program is a shared risk pool among a number of counties in Ohio. The Program is governed by the CCAO Group Executive Committee which consists of the president of the CCAO, the treasurer of the CCAO, and seven representatives elected from the participating counties.

CCAO retains the services of a third party administrator that assists in the day-to-day management of the Program, prepares and files reports with the Ohio Bureau of Workers' Compensation and member counties, assists with loss control programs, and other duties (excluding claims related matters, which is the responsibility of each individual participating county). The cost of the TPA is paid by each participating county to CCAO in proportion to its payroll to the total payroll of the group.

**Note 24 - Contingent Liabilities**

**A. Grants**

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.

**B. Housing Loans**

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 non-profit corporation (See Note 22).

**Note 25 - Subsequent Event**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods for the County. The County's investment portfolio and the investments of the pension and other employee benefit plans in which the County participates have incurred a significant decline in fair value consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact of the County's future operating costs, revenues, and the amount of any recovery from emergency funding, either federal or state, cannot be estimated.

**Crawford County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Six Years (1)*

	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	0.08965500%	0.08944300%	0.08888000%	0.09201600%
County's Proportionate Share of the Net Pension Liability	\$24,554,686	\$14,031,873	\$20,183,137	\$15,938,332
County's Covered Payroll	\$11,865,547	\$11,605,273	\$11,235,890	\$11,317,844
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	206.94%	120.91%	179.63%	140.82%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

Amounts presented as of the County's measurement date which is the prior year end.

See Accompanying Notes to the Required Supplementary Information

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2015	2014
0.09479600%	0.09479600%
\$11,433,457	\$11,175,213
\$11,372,887	\$11,480,161
100.53%	97.34%
86.45%	86.36%

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**Crawford County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Asset*  
*Ohio Public Employees Retirement System - Combined Plan*  
*Last Two Years (1)*

	2019	2018
County's Proportion of the Net Pension Asset	0.09455800%	0.07894300%
County's Proportionate Share of the Net Pension Asset	\$105,738	\$107,468
County's Covered Payroll	\$404,414	\$323,315
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-26.15%	-33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

Amounts presented as of the County's measurement date which is the prior year end.

See Accompanying Notes to the Required Supplementary Information

**Crawford County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*State Teachers Retirement System of Ohio*  
*Last Seven Fiscal Years (1)*

	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	0.03245470%	0.00326182%	0.00350538%	0.00423162%
County's Proportionate Share of the Net Pension Liability	\$717,715	\$717,201	\$832,711	\$1,416,453
County's Covered Payroll	\$381,029	\$370,814	\$385,371	\$445,250
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	188.36%	193.41%	216.08%	318.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%	66.80%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

Amounts presented as of the County's measurement date which is June 30th.

See Accompanying Notes to the Required Supplementary Information



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2015	2014	2013
0.00446025%	0.00450170%	0.00450170%
\$1,232,686	\$1,082,436	\$1,289,390
\$465,350	\$489,662	\$401,423
264.89%	221.06%	321.20%
72.10%	74.70%	69.30%

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

	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.08883500%	0.08802500%	0.08750000%
County's Proportionate Share of the Net OPEB Liability	\$11,581,988	\$9,558,866	\$8,837,797
County's Covered Payroll	\$12,643,761	\$12,265,138	\$11,861,123
County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	91.60%	77.94%	74.51%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented as of the County's measurement date which is the prior year end.

See Accompanying Notes to the Required Supplementary Information

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

	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00324547%	0.00326182%	0.00350538%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$53,751)	(\$52,414)	\$136,767
County's Employee Payroll	\$375,800	\$347,979	\$436,529
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Employee Payroll	-14.30%	-15.06%	31.33%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	179.80%	176.00%	47.10%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented as of the County's measurement date which is June 30th.

See Accompanying Notes to the Required Supplementary Information

**Crawford County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions*  
*Ohio Public Employees Retirement System*  
*Last Seven Years (1)*

	2019	2018	2017	2016
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$1,739,800	\$1,695,073	\$1,539,264	\$1,380,528
Contributions in Relation to the Contractually Required Contribution	<u>(1,739,800)</u>	<u>(1,695,073)</u>	<u>(1,539,264)</u>	<u>(1,380,528)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$12,168,009	\$11,865,547	\$11,605,273	\$11,235,890
Contributions as a Percentage of Covered Payroll	<u>14.30%</u>	<u>14.29%</u>	<u>13.26%</u>	<u>12.29%</u>
<b>Net Pension Liability - Combined Plan</b>				
Contractually Required Contribution	\$55,559	\$56,618	\$42,031	\$33,796
Contributions in Relation to the Contractually Required Contribution	<u>(55,559)</u>	<u>(56,618)</u>	<u>(42,031)</u>	<u>(33,796)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$396,850	\$404,414	\$323,315	\$281,633
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>
<b>Net OPEB Liability - OPEB Plan (2)</b>				
Contractually Required Contribution	\$17,636	\$14,952	\$132,748	\$244,095
Contributions in Relation to the Contractually Required Contribution	<u>(17,636)</u>	<u>(14,952)</u>	<u>(132,748)</u>	<u>(244,095)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (3)	\$13,005,759	\$12,643,761	\$12,265,138	\$11,861,123
OPEB Contributions as a Percentage of Covered Payroll	<u>0.14%</u>	<u>0.12%</u>	<u>1.08%</u>	<u>2.06%</u>

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

(2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(3) The OPEB plan includes the members from the traditional plan, the combined plan, and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See Accompanying Notes to the Required Supplementary Information

2015	2014	2013
\$1,389,735	\$1,396,401	\$1,520,981
<u>(1,389,735)</u>	<u>(1,396,401)</u>	<u>(1,520,981)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$11,317,844	\$11,372,887	\$11,480,161
<u>12.28%</u>	<u>12.28%</u>	<u>13.25%</u>
\$34,686	\$41,732	\$43,499
<u>(34,686)</u>	<u>(41,732)</u>	<u>(43,499)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$289,050	\$347,767	\$334,608
<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>

**Crawford County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions*  
*State Teachers Retirement System of Ohio*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$55,446	\$52,612	\$48,717	\$61,114
Contributions in Relation to the Contractually Required Contribution	<u>(55,446)</u>	<u>(52,612)</u>	<u>(48,717)</u>	<u>(61,114)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$396,043	\$375,800	\$347,979	\$436,529
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<b>Net OPEB Liability (Asset)</b>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

(1) The County's covered payroll is the same for the pension and OPEB.

See Notes to the Required Supplementary Information

2015	2014	2013	2012	2011	2010
\$64,839	\$55,498	\$52,372	\$51,998	\$63,516	\$57,226
(64,839)	(55,498)	(52,372)	(51,998)	(63,516)	(57,226)
\$0	\$0	\$0	\$0	\$0	\$0
\$463,136	\$407,847	\$402,862	\$399,985	\$488,585	\$440,200
14.00%	13.61%	13.00%	13.00%	13.00%	13.00%
\$0	\$1,591	\$4,029	\$4,000	\$4,886	\$4,402
0	(1,591)	(4,029)	(4,000)	(4,886)	(4,402)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.39%	1.00%	1.00%	1.00%	1.00%

**Crawford County, Ohio**  
*Notes to Required Supplementary Information*  
*For the Year Ended December 31, 2019*

**Changes in Assumptions - OPERS Pension**

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2017 and in 2016 and prior are presented below.

	<u>2019</u>	<u>2017</u>	<u>2016 and Prior</u>
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA			
Pre-January 7, 2013	3 percent simple	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.8 percent simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age	individual entry age

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

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



**Crawford County, Ohio**  
*Notes to Required Supplementary Information*  
*For the Year Ended December 31, 2019*

**Changes in Assumptions - STRS Pension**

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below.

	2017	2016 and Prior
Inflation	2.5 percent	2.75 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost of Living Adjustments (COLA)	0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date

Beginning in 2017, postretirement mortality rates for healthy retirees were based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age sixty-nine, 70 percent of rates between ages seventy and seventy-nine, 90 percent of rates between ages eighty and eighty-four, and 100 percent of rates thereafter projected forward generationally using Mortality Improvement Scale MP-2016. Preretirement mortality rates were based on RP-2014 Employee Mortality Table projected forward generationally using Mortality Improvement Scale MP-2016. Postretirement disabled mortality rates were based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females projected forward generationally using Mortality Improvement Scale MP-2016.

For the 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022-Scale AA) for males and females. Males ages were set back two years through age eighty-nine and no set back for age ninety and above. Females younger than age eighty were set back four years, one year set back from age eighty through eighty-nine, and no set back from age ninety and above.

**Changes in Assumptions - OPERS OPEB**

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent initial, 3.25 percent ultimate in 2029. For 2018, the health care cost trend rate was 7.25 percent initial, 3.25 percent ultimate in 2028.

**Changes in Assumptions - STRS OPEB**

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

**Crawford County, Ohio**  
*Notes to Required Supplementary Information*  
*For the Year Ended December 31, 2019*

**Changes in Benefit Terms - STRS OPEB**

For 2019, there was no change to the claims cost process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

## 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 that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

*CEAO Projects Fund* - To account for grants from the Ohio Department of Transportation restricted for purchasing and upgrading road signs and accessories, constructing guardrails in various locations throughout the County, consulting services for load rating for bridges, and rural sign inventory safety studies and associated software.

*Court Computer Fund* - To account for fees collected by the courts that are restricted for the computerization of the courts.

*Community Development Block Grant Fund* - To account for grants received from the federal government as prescribed under the community development block grant program restricted for the project costs and administrative costs of the program.

*Concealed Handgun Expense Fund* - To account for fees assessed on concealed handgun licenses restricted for costs incurred from issuing the licenses.

*Council on Aging Levy Fund* - To account for a voted county-wide property tax levy restricted for the operation of services for senior citizens.

*Commissary Fund* - To account for resources received from inmates restricted for the operation of the commissary at the County Jail.

*Child Support Enforcement Agency Fund (CSEA)* - To account for the poundage fees and earned incentives collected by the CSEA. Resources 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.

*Diversion Program Fund* - To account for fees retained by the Prosecuting Attorney restricted for the diversion program of community service for first time offenders.

*Dog and Kennel Fund* - To account for the sales of dog tags, kennel permits, and fine collections restricted for the dog warden's operations.

*Drug Law Enforcement Fund* - To account for fines restricted for law enforcement efforts pertaining to drug offenses.

*Ditch Maintenance Fund* - To account for special assessments restricted to providing irrigation ditches and maintaining existing ditches.

*Delinquent Real Estate Tax Collection Fund* - To account for 5 percent of all certified delinquent real estate taxes and manufactured home taxes restricted for the collection of delinquent taxes.

*Domestic Shelter Fund* - To account for fees collected when filing an annulment, dissolution, or divorce with the clerk of courts which are restricted to domestic shelter operations/activities.

(continued)

## Crawford County, Ohio

### *Nonmajor Special Revenue Funds (continued)*

*Economic Development Fund* - To account for fees, grants, donations, and transfers restricted for economic development activities.

*Enforcement and Education Fund* - To account for fines restricted for educating the public on laws governing the operation of a motor vehicle while under the influence of alcohol.

*Emergency Management Agency Fund* - To account for State and Federal grants and other resources that are restricted for emergency planning services.

*Felony Delinquent Care Fund* - To account for State grants received from the Ohio Department of Youth Services and other resources restricted for placement of children, juvenile delinquency diversion and prevention, and other related activities.

*Help America Vote Act Fund* - To account for grants received from the Ohio Secretary of State's Office restricted for upgrading and replacing current voting machines and to pay related training costs.

*Indigent Driver Alcohol Treatment Fund* - To account for fines restricted to the treatment and rehabilitation of indigent offenders.

*Indigent Driver Interlock and Alcohol Monitoring Fund* - To account for resources restricted for the cost of immobilizing or disabling devices for indigent offenders who are required by a judge to use these devices.

*Indigent Guardianship Fund* - To account for Probate Court fees restricted for attorney fees, evaluations, and investigation expenditures related to indigent individuals.

*Law Enforcement Assistance Fund* - To account for the reimbursement of training costs from the Ohio Attorney General's Office restricted for law enforcement training programs.

*Law Enforcement Overtime Project Fund* - To account for grants received from the Governor's Highway Safety Office restricted for overtime pay and fringe benefits of law enforcement officers with the Sheriff's Department.

*Law Enforcement Records Management Fund* - To account for per capita fees received from local law enforcement agencies utilizing the countywide records management system committed for upgrading and replacing the records management system.

*Law Enforcement Trust Fund* - To account for resources received from the seizure of contraband restricted 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.

*Law Library Resource Fund* - To account for fines, penalties, and fees restricted for operations of the Law Library Resource Board.

*Library and Legal Research Fund* - To account for fees collected by the courts restricted for legal research and computer maintenance.

(continued)

## Crawford County, Ohio

### *Nonmajor Special Revenue Funds (continued)*

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

*Municipal Court Probation Officer Fund* - To account for fees collected by the Municipal Court restricted for the hiring and training of probation officers and support staff for the Municipal Court.

*Municipal Court Technology Fund* - To account for State grants received from the Supreme Court of Ohio restricted for equipment and technology upgrades for the Municipal Court.

*Probate Court Fund* - To account for fees assessed on marriage licenses restricted to pay costs incurred by the Probate Court.

*Probation Services Fund* - To account for grants received from the Ohio Department of Rehabilitation and Correction restricted for county probation services.

*Prepayment Interest Fund* - To account for interest earned from real estate tax prepayments restricted for the tax prepayment program.

*Real Estate Assessment Fund* - To account for charges to the County's political subdivisions and restricted for the State mandated county-wide real estate reappraisals.

*Revolving Loan Fund* - To account for community development block grants and the repayment of loans (principal and interest) restricted for new Community Development Block Grant business loans or with Ohio Department of Transportation authorization, low-income infrastructure projects.

*Railroad Grade Crossing Improvement Fund* - To account for fines collected by the Municipal Court restricted for railroad crossing improvements.

*Sanction Costs Fund* - To account for fees restricted to providing probation services within the County.

*Special Projects Fund* - To account for basic court costs restricted for various services and projects for the Municipal Court.

*Special Projects-Common Pleas Fund* - To account for basic court costs restricted for various services and projects for the Common Pleas Court.

*Solid Waste Management District Fund* - To account for fees restricted for the operation of the Solid Waste Management District.

*Tax Certificate Administration Fund* - To account for charges from the sale of tax certificates restricted for administering the sale of tax certificates.

*Tax Incentive Review Fund* - To account for fees collected by the Tax Incentive Review Council restricted for economic development.

(continued)

## **Crawford County, Ohio**

### ***Nonmajor Special Revenue Funds (continued)***

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

*Wireless E-911 Fund* - To account for cell phone fees collected by the State and restricted for the 911 emergency services.

### ***Nonmajor Debt Service Fund***

Debt service funds are used to account for resources that are restricted, committed, or assigned to expenditure for debt principal, interest, and related costs.

*Debt Service Fund* - To account for resources that are restricted or committed to expenditure for debt principal, interest, and related costs.

### ***Nonmajor Capital Projects Funds***

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise fund).

*Capital Projects Fund* - To account for transfers from the General Fund assigned for acquiring, constructing, or improving capital assets such as county buildings, purchasing motor vehicles, and upgrading technologies.

*Courthouse Roof and Projects Fund* - To account for transfers from the General Fund assigned for repairing and maintaining the County courthouse roof and other courthouse grounds projects.

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2019*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,146,569	\$28,590	\$253,399	\$6,428,558
Cash and Cash Equivalents in Segregated Accounts	113,846	0	0	113,846
Accounts Receivable	77,959	58,525	0	136,484
Due from Other Governments	238,006	0	0	238,006
Special Assessments Receivable	77,826	212,279	0	290,105
Prepaid Items	83,638	0	0	83,638
Materials and Supplies Inventory	9,216	0	0	9,216
Property Taxes Receivable	1,684,106	0	0	1,684,106
<i>Total Assets</i>	<u>\$8,431,166</u>	<u>\$299,394</u>	<u>\$253,399</u>	<u>\$8,983,959</u>
<b>Liabilities</b>				
Wages Payable	\$50,801	\$0	\$0	\$50,801
Accounts Payable	181,321	0	0	181,321
Contracts Payable	15,084	0	3,650	18,734
Due to Other Governments	30,516	0	0	30,516
Interfund Payable	83,582	0	0	83,582
Matured Compensated Absences Payable	8,760	0	0	8,760
<i>Total Liabilities</i>	<u>370,064</u>	<u>0</u>	<u>3,650</u>	<u>373,714</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	1,622,004	0	0	1,622,004
Unavailable Revenue	336,862	212,279	0	549,141
<i>Total Deferred Inflows of Resources</i>	<u>1,958,866</u>	<u>212,279</u>	<u>0</u>	<u>2,171,145</u>
<b>Fund Balances</b>				
Nonspendable	92,854	0	0	92,854
Restricted	5,920,227	21,300	0	5,941,527
Committed	89,155	65,815	0	154,970
Assigned	0	0	249,749	249,749
<i>Total Fund Balances</i>	<u>6,102,236</u>	<u>87,115</u>	<u>249,749</u>	<u>6,439,100</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$8,431,166</u>	<u>\$299,394</u>	<u>\$253,399</u>	<u>\$8,983,959</u>

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2019*

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$153,500	\$129,935	\$166,777	\$41,160
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	50,390	0	35,840
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	326	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	841,583
<i>Total Assets</i>	<u>\$153,500</u>	<u>\$180,325</u>	<u>\$167,103</u>	<u>\$918,583</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	107,911	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	435	0
Interfund Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>107,911</u>	<u>435</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	810,757
Unavailable Revenue	0	16,206	0	66,666
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>16,206</u>	<u>0</u>	<u>877,423</u>
<b>Fund Balances</b>				
Nonspendable	0	0	326	0
Restricted	153,500	56,208	166,342	41,160
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>153,500</u>	<u>56,208</u>	<u>166,668</u>	<u>41,160</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$153,500</u>	<u>\$180,325</u>	<u>\$167,103</u>	<u>\$918,583</u>



Commissary	Child Support Enforcement Agency	Diversion Program	Dog and Kennel	Drug Law Enforcement	Ditch Maintenance	Delinquent Real Estate Tax Collection
\$237,086	\$576,802	\$8,535	\$181,167	\$73,842	\$108,937	\$75,066
52,758	0	0	0	0	0	0
10,737	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	77,826	0
0	9,826	0	434	0	0	662
1,928	0	0	430	0	0	656
0	0	0	0	0	0	0
<u>\$302,509</u>	<u>\$586,628</u>	<u>\$8,535</u>	<u>\$182,031</u>	<u>\$73,842</u>	<u>\$186,763</u>	<u>\$76,384</u>
\$0	\$14,208	\$0	\$6,288	\$0	\$0	\$1,655
2,400	1,750	0	446	0	0	1,428
0	0	0	0	0	0	0
0	7,961	0	1,643	0	0	851
0	38,787	0	4,018	0	0	0
0	1,491	0	0	0	0	0
<u>2,400</u>	<u>64,197</u>	<u>0</u>	<u>12,395</u>	<u>0</u>	<u>0</u>	<u>3,934</u>
0	0	0	0	0	0	0
0	0	0	0	0	77,826	0
0	0	0	0	0	77,826	0
1,928	9,826	0	864	0	0	1,318
298,181	512,605	8,535	168,772	73,842	108,937	71,132
0	0	0	0	0	0	0
<u>300,109</u>	<u>522,431</u>	<u>8,535</u>	<u>169,636</u>	<u>73,842</u>	<u>108,937</u>	<u>72,450</u>
<u>\$302,509</u>	<u>\$586,628</u>	<u>\$8,535</u>	<u>\$182,031</u>	<u>\$73,842</u>	<u>\$186,763</u>	<u>\$76,384</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2019*

	Domestic Shelter	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,533	\$9,168	\$208,324	\$222,420
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	61,637	40,585
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	7,071	714
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$6,533</u>	<u>\$9,168</u>	<u>\$277,032</u>	<u>\$263,719</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$2,704	\$4,260
Accounts Payable	5,270	0	130	6,318
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	1,796	2,368
Interfund Payable	0	0	12,813	0
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>5,270</u>	<u>0</u>	<u>17,443</u>	<u>12,946</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	61,563	40,585
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>61,563</u>	<u>40,585</u>
<b>Fund Balances</b>				
Nonspendable	0	0	7,071	714
Restricted	1,263	9,168	190,955	209,474
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>1,263</u>	<u>9,168</u>	<u>198,026</u>	<u>210,188</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$6,533</u>	<u>\$9,168</u>	<u>\$277,032</u>	<u>\$263,719</u>

<u>Help America Vote Act</u>	<u>Indigent Driver Alcohol Treatment</u>	<u>Indigent Driver Interlock and Alcohol Monitoring</u>	<u>Indigent Guardianship</u>	<u>Law Enforcement Assistance</u>	<u>Law Enforcement Overtime Project</u>	<u>Law Enforcement Records Management</u>
\$36,194	\$194,698	\$23,111	\$31,348	\$30,650	\$38,613	\$92,327
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	649	521	0	0	2,279	0
0	0	0	0	0	0	0
0	0	0	0	0	136	42,179
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$36,194</u>	<u>\$195,347</u>	<u>\$23,632</u>	<u>\$31,348</u>	<u>\$30,650</u>	<u>\$41,028</u>	<u>\$134,506</u>
\$0	\$0	\$0	\$0	\$0	\$546	\$0
8,228	0	9,340	0	0	0	0
0	0	0	0	0	0	3,172
0	0	0	0	0	270	0
88	0	0	0	0	27,656	0
0	0	0	0	0	0	0
<u>8,316</u>	<u>0</u>	<u>9,340</u>	<u>0</u>	<u>0</u>	<u>28,472</u>	<u>3,172</u>
0	0	0	0	0	0	0
0	0	0	0	0	1,158	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,158</u>	<u>0</u>
0	0	0	0	0	136	42,179
27,878	195,347	14,292	31,348	30,650	11,262	0
0	0	0	0	0	0	89,155
<u>27,878</u>	<u>195,347</u>	<u>14,292</u>	<u>31,348</u>	<u>30,650</u>	<u>11,398</u>	<u>131,334</u>
<u>\$36,194</u>	<u>\$195,347</u>	<u>\$23,632</u>	<u>\$31,348</u>	<u>\$30,650</u>	<u>\$41,028</u>	<u>\$134,506</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2019*

	Law Enforcement Trust	Law Library Resource	Library and Legal Research	Mental Health
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$58,403	\$273,742	\$11,615	\$40,220
Cash and Cash Equivalents in Segregated Accounts	61,088	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	41,582
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	24	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	842,523
<i>Total Assets</i>	<u>\$119,491</u>	<u>\$273,766</u>	<u>\$11,615</u>	<u>\$924,325</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$144	\$0	\$0
Accounts Payable	0	16,092	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	52	0	0
Interfund Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>16,288</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	811,247
Unavailable Revenue	0	0	0	72,858
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>884,105</u>
<b>Fund Balances</b>				
Nonspendable	0	24	0	0
Restricted	119,491	257,454	11,615	40,220
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>119,491</u>	<u>257,478</u>	<u>11,615</u>	<u>40,220</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$119,491</u>	<u>\$273,766</u>	<u>\$11,615</u>	<u>\$924,325</u>

Municipal Court Probation Officer	Probate Court	Probation Services	Prepayment Interest	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement
\$90,410	\$8,422	\$82,535	\$14,489	\$1,448,913	\$66,969	\$77,479
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
922	0	50	0	8,835	0	0
0	0	0	0	3,037	0	0
0	0	0	0	0	0	0
<u>\$91,332</u>	<u>\$8,422</u>	<u>\$82,585</u>	<u>\$14,489</u>	<u>\$1,460,785</u>	<u>\$66,969</u>	<u>\$77,479</u>
\$3,291	\$0	\$1,112	\$0	\$2,263	\$0	\$0
240	0	0	0	6,281	0	0
0	0	0	0	9,602	0	0
2,241	0	710	0	2,980	0	0
0	0	0	0	0	0	0
0	0	0	0	5,156	0	0
<u>5,772</u>	<u>0</u>	<u>1,822</u>	<u>0</u>	<u>26,282</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
922	0	50	0	11,872	0	0
84,638	8,422	80,713	14,489	1,422,631	66,969	77,479
0	0	0	0	0	0	0
<u>85,560</u>	<u>8,422</u>	<u>80,763</u>	<u>14,489</u>	<u>1,434,503</u>	<u>66,969</u>	<u>77,479</u>
<u>\$91,332</u>	<u>\$8,422</u>	<u>\$82,585</u>	<u>\$14,489</u>	<u>\$1,460,785</u>	<u>\$66,969</u>	<u>\$77,479</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2019*

	Sanction Costs	Special Projects	Special Projects- Common Pleas	Solid Waste Management District
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$83,393	\$454,307	\$55,345	\$604,981
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	67,222
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	228	2,027	249	2,295
Materials and Supplies Inventory	0	1,557	0	1,514
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$83,621</u>	<u>\$457,891</u>	<u>\$55,594</u>	<u>\$676,012</u>
<b>Liabilities</b>				
Wages Payable	\$448	\$4,836	\$448	\$7,085
Accounts Payable	0	8,475	0	6,750
Contracts Payable	0	923	0	417
Due to Other Governments	250	3,360	360	3,967
Interfund Payable	0	0	0	68
Matured Compensated Absences Payable	0	0	0	2,113
<i>Total Liabilities</i>	<u>698</u>	<u>17,594</u>	<u>808</u>	<u>20,400</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	228	3,584	249	3,809
Restricted	82,695	436,713	54,537	651,803
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>82,923</u>	<u>440,297</u>	<u>54,786</u>	<u>655,612</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$83,621</u>	<u>\$457,891</u>	<u>\$55,594</u>	<u>\$676,012</u>

<u>Tax Certificate Administration</u>	<u>Tax Incentive Review</u>	<u>Victims of Crime</u>	<u>Wireless E-911</u>	<u>Total</u>
\$16,392	\$36,391	\$6,851	\$69,519	\$6,146,569
0	0	0	0	113,846
0	0	0	0	77,959
0	0	4,523	0	238,006
0	0	0	0	77,826
0	0	410	7,250	83,638
94	0	0	0	9,216
0	0	0	0	1,684,106
<u>\$16,486</u>	<u>\$36,391</u>	<u>\$11,784</u>	<u>\$76,769</u>	<u>\$8,431,166</u>
\$0	\$0	\$1,513	\$0	\$50,801
0	0	0	262	181,321
0	0	0	970	15,084
0	0	1,272	0	30,516
152	0	0	0	83,582
0	0	0	0	8,760
<u>152</u>	<u>0</u>	<u>2,785</u>	<u>1,232</u>	<u>370,064</u>
0	0	0	0	1,622,004
0	0	0	0	336,862
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,958,866</u>
94	0	410	7,250	92,854
16,240	36,391	8,589	68,287	5,920,227
0	0	0	0	89,155
<u>16,334</u>	<u>36,391</u>	<u>8,999</u>	<u>75,537</u>	<u>6,102,236</u>
<u>\$16,486</u>	<u>\$36,391</u>	<u>\$11,784</u>	<u>\$76,769</u>	<u>\$8,431,166</u>

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2019*

	Capital Projects	Courthouse Roof and Projects	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$140,745	\$112,654	\$253,399
	\$140,745	\$112,654	\$253,399
<b>Liabilities</b>			
Contracts Payable	\$3,650	\$0	\$3,650
<b>Fund Balances</b>			
Assigned	137,095	112,654	249,749
	137,095	112,654	249,749
<i>Total Liabilities and Fund Balances</i>	\$140,745	\$112,654	\$253,399



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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$1,232,399	\$0	\$0	\$1,232,399
Sales Taxes	0	341,031	0	341,031
Special Assessments	97,986	20,504	0	118,490
Charges for Services	3,064,405	350,504	0	3,414,909
Licenses and Permits	22,836	0	0	22,836
Fines and Forfeitures	148,730	0	0	148,730
Intergovernmental	2,647,014	0	0	2,647,014
Interest	5,914	0	0	5,914
Rent	0	87,486	0	87,486
Other	157,346	0	0	157,346
<i>Total Revenues</i>	<u>7,376,630</u>	<u>799,525</u>	<u>0</u>	<u>8,176,155</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	641,540	0	0	641,540
Judicial	792,426	0	0	792,426
Public Safety	1,165,494	0	0	1,165,494
Public Works	1,033,111	0	0	1,033,111
Health	1,428,406	0	0	1,428,406
Human Services	1,669,565	0	0	1,669,565
Economic Development	19,645	0	0	19,645
Capital Outlay	0	0	103,393	103,393
Debt Service:				
Principal Retirement	0	1,202,683	0	1,202,683
Interest and Fiscal Charges	0	182,021	0	182,021
<i>Total Expenditures</i>	<u>6,750,187</u>	<u>1,384,704</u>	<u>103,393</u>	<u>8,238,284</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	626,443	(585,179)	(103,393)	(62,129)
<b>Other Financing Sources</b>				
Transfers In	124,973	533,312	0	658,285
<i>Net Changes in Fund Balances</i>	751,416	(51,867)	(103,393)	596,156
<i>Fund Balances Beginning of Year</i>	<u>5,350,820</u>	<u>138,982</u>	<u>353,142</u>	<u>5,842,944</u>
<i>Fund Balances End of Year</i>	<u><u>\$6,102,236</u></u>	<u><u>\$87,115</u></u>	<u><u>\$249,749</u></u>	<u><u>\$6,439,100</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, 2019*

	CEAO Projects	Court Computer	Community Development Block Grant	Concealed Handgun Expense
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	31,823	0	0
Licenses and Permits	0	0	0	22,836
Fines and Forfeitures	0	0	0	0
Intergovernmental	18,922	0	927,716	0
Interest	0	0	434	0
Other	0	0	11,004	0
<i>Total Revenues</i>	<u>18,922</u>	<u>31,823</u>	<u>939,154</u>	<u>22,836</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	14,631	0	0
Public Safety	0	0	0	11,030
Public Works	16,800	0	944,429	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>16,800</u>	<u>14,631</u>	<u>944,429</u>	<u>11,030</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	2,122	17,192	(5,275)	11,806
<b>Other Financing Sources</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	2,122	17,192	(5,275)	11,806
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(2,122)</u>	<u>136,308</u>	<u>61,483</u>	<u>154,862</u>
<i>Fund Balances End of Year</i>	<u><u>\$0</u></u>	<u><u>\$153,500</u></u>	<u><u>\$56,208</u></u>	<u><u>\$166,668</u></u>

<u>Council on Aging Levy</u>	<u>Commissary</u>	<u>Child Support Enforcement Agency</u>	<u>Diversion Program</u>	<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>
\$622,328	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	97,986
0	426,995	170,429	3,392	151,863	0	0
0	0	0	0	0	0	0
0	0	0	0	620	7,552	0
72,719	0	791,020	0	0	0	0
0	0	0	0	0	0	0
0	43,083	65,044	0	402	0	0
<u>695,047</u>	<u>470,078</u>	<u>1,026,493</u>	<u>3,392</u>	<u>152,885</u>	<u>7,552</u>	<u>97,986</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	395,766	0	0	0	5,564	0
0	0	0	0	0	0	71,882
0	0	0	0	153,801	0	0
689,936	0	964,345	0	0	0	0
0	0	0	0	0	0	0
<u>689,936</u>	<u>395,766</u>	<u>964,345</u>	<u>0</u>	<u>153,801</u>	<u>5,564</u>	<u>71,882</u>
5,111	74,312	62,148	3,392	(916)	1,988	26,104
0	0	0	0	0	0	0
5,111	74,312	62,148	3,392	(916)	1,988	26,104
36,049	225,797	460,283	5,143	170,552	71,854	82,833
<u>\$41,160</u>	<u>\$300,109</u>	<u>\$522,431</u>	<u>\$8,535</u>	<u>\$169,636</u>	<u>\$73,842</u>	<u>\$108,937</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, 2019*

	Delinquent Real Estate Tax Collection	Domestic Shelter	Economic Development
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Special Assessments	0	0	0
Charges for Services	156,432	10,144	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	13,376
Interest	0	0	0
Other	7,325	0	0
<i>Total Revenues</i>	<u>163,757</u>	<u>10,144</u>	<u>13,376</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive	173,507	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	15,284	0
Economic Development	0	0	13,207
<i>Total Expenditures</i>	<u>173,507</u>	<u>15,284</u>	<u>13,207</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,750)	(5,140)	169
<b>Other Financing Sources</b>			
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(9,750)	(5,140)	169
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>82,200</u>	<u>6,403</u>	<u>(169)</u>
<i>Fund Balances End of Year</i>	<u>\$72,450</u>	<u>\$1,263</u>	<u>\$0</u>

Emergency Management Agency	Felony Delinquent Care	Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
23,757	0	0	0	0	7,430	0
0	0	0	0	0	0	0
0	0	0	17,342	0	0	0
71,143	292,097	50,000	0	7,632	0	0
0	0	23	0	0	0	0
16,353	795	126	0	14	0	0
<u>111,253</u>	<u>292,892</u>	<u>50,149</u>	<u>17,342</u>	<u>7,646</u>	<u>7,430</u>	<u>0</u>
0	0	22,271	0	0	0	0
0	0	0	0	30,965	5,302	0
177,969	256,244	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>177,969</u>	<u>256,244</u>	<u>22,271</u>	<u>0</u>	<u>30,965</u>	<u>5,302</u>	<u>0</u>
(66,716)	36,648	27,878	17,342	(23,319)	2,128	0
<u>124,973</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
58,257	36,648	27,878	17,342	(23,319)	2,128	0
<u>139,769</u>	<u>173,540</u>	<u>0</u>	<u>178,005</u>	<u>37,611</u>	<u>29,220</u>	<u>30,650</u>
<u>\$198,026</u>	<u>\$210,188</u>	<u>\$27,878</u>	<u>\$195,347</u>	<u>\$14,292</u>	<u>\$31,348</u>	<u>\$30,650</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, 2019*

	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	94,127	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	25,345	90,480
Intergovernmental	22,326	0	0	0
Interest	0	0	30	0
Other	126	0	0	25
<i>Total Revenues</i>	<u>22,452</u>	<u>94,127</u>	<u>25,375</u>	<u>90,505</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	104,580
Public Safety	19,083	66,246	22,814	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>19,083</u>	<u>66,246</u>	<u>22,814</u>	<u>104,580</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	3,369	27,881	2,561	(14,075)
<b>Other Financing Sources</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	3,369	27,881	2,561	(14,075)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>8,029</u>	<u>103,453</u>	<u>116,930</u>	<u>271,553</u>
<i>Fund Balances End of Year</i>	<u><u>\$11,398</u></u>	<u><u>\$131,334</u></u>	<u><u>\$119,491</u></u>	<u><u>\$257,478</u></u>

Library and Legal Research	Mental Health	Municipal Court Probation Officer	Municipal Court Technology	Probate Court	Probation Services	Prepayment Interest
\$0	\$610,071	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
154	0	149,686	0	256	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	84,036	0	0	0	112,500	0
0	0	0	0	0	0	4,992
0	0	854	0	0	0	0
<u>154</u>	<u>694,107</u>	<u>150,540</u>	<u>0</u>	<u>256</u>	<u>112,500</u>	<u>4,992</u>
0	0	0	0	0	0	0
10,422	0	180,868	10,013	0	0	0
0	0	0	0	0	31,737	0
0	0	0	0	0	0	0
0	689,936	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>10,422</u>	<u>689,936</u>	<u>180,868</u>	<u>10,013</u>	<u>0</u>	<u>31,737</u>	<u>0</u>
(10,268)	4,171	(30,328)	(10,013)	256	80,763	4,992
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(10,268)	4,171	(30,328)	(10,013)	256	80,763	4,992
<u>21,883</u>	<u>36,049</u>	<u>115,888</u>	<u>10,013</u>	<u>8,166</u>	<u>0</u>	<u>9,497</u>
<u>\$11,615</u>	<u>\$40,220</u>	<u>\$85,560</u>	<u>\$0</u>	<u>\$8,422</u>	<u>\$80,763</u>	<u>\$14,489</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, 2019*

	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	620,146	0	0	31,125
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	450	0
Intergovernmental	0	0	0	0
Interest	0	435	0	0
Other	5,531	0	0	117
<i>Total Revenues</i>	<u>625,677</u>	<u>435</u>	<u>450</u>	<u>31,242</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	440,728	0	0	0
Judicial	0	0	0	20,475
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	6,438	0	0
<i>Total Expenditures</i>	<u>440,728</u>	<u>6,438</u>	<u>0</u>	<u>20,475</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	184,949	(6,003)	450	10,767
<b>Other Financing Sources</b>				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	184,949	(6,003)	450	10,767
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,249,554</u>	<u>72,972</u>	<u>77,029</u>	<u>72,156</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,434,503</u></u>	<u><u>\$66,969</u></u>	<u><u>\$77,479</u></u>	<u><u>\$82,923</u></u>



Special Projects	Special Projects-Common Pleas	Solid Waste Management District	Tax Certificate Administration	Tax Incentive Review	Victims of Crime	Wireless E-911
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
330,490	24,861	821,695	4,100	5,500	0	0
0	0	0	0	0	0	0
6,333	0	0	0	0	0	0
0	0	0	0	0	90,998	92,529
0	0	0	0	0	0	0
3,382	0	3,165	0	0	0	0
<u>340,205</u>	<u>24,861</u>	<u>824,860</u>	<u>4,100</u>	<u>5,500</u>	<u>90,998</u>	<u>92,529</u>
0	0	0	3,534	1,500	0	0
370,820	44,350	0	0	0	0	0
0	0	0	0	0	86,406	92,635
0	0	0	0	0	0	0
0	0	584,669	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>370,820</u>	<u>44,350</u>	<u>584,669</u>	<u>3,534</u>	<u>1,500</u>	<u>86,406</u>	<u>92,635</u>
(30,615)	(19,489)	240,191	566	4,000	4,592	(106)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(30,615)	(19,489)	240,191	566	4,000	4,592	(106)
<u>470,912</u>	<u>74,275</u>	<u>415,421</u>	<u>15,768</u>	<u>32,391</u>	<u>4,407</u>	<u>75,643</u>
<u>\$440,297</u>	<u>\$54,786</u>	<u>\$655,612</u>	<u>\$16,334</u>	<u>\$36,391</u>	<u>\$8,999</u>	<u>\$75,537</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, 2019*

	Total
<b>Revenues</b>	
Property Taxes	\$1,232,399
Special Assessments	97,986
Charges for Services	3,064,405
Licenses and Permits	22,836
Fines and Forfeitures	148,730
Intergovernmental	2,647,014
Interest	5,914
Other	157,346
<i>Total Revenues</i>	<i>7,376,630</i>
<b>Expenditures</b>	
Current:	
General Government	
Legislative and Executive	641,540
Judicial	792,426
Public Safety	1,165,494
Public Works	1,033,111
Health	1,428,406
Human Services	1,669,565
Economic Development	19,645
<i>Total Expenditures</i>	<i>6,750,187</i>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<i>626,443</i>
<b>Other Financing Sources</b>	
Transfers In	124,973
<i>Net Changes in Fund Balances</i>	<i>751,416</i>
<i>Fund Balances (Deficit) Beginning of Year</i>	<i>5,350,820</i>
<i>Fund Balances End of Year</i>	<i>\$6,102,236</i>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2019*

	Capital Projects	Courthouse Roof and Projects	Total
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	103,393	0	103,393
<i>Net Changes in Fund Balances</i>	(103,393)	0	(103,393)
<i>Fund Balances Beginning of Year</i>	240,488	112,654	353,142
<i>Fund Balances End of Year</i>	\$137,095	\$112,654	\$249,749

## **Crawford County, Ohio**

### ***Combining Statements - Internal Service Funds***

Internal service funds are used to 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. Following is a description of the County's internal service funds:

*Electronic Document Management System Fund* - To account for the purchase and for ongoing maintenance of an electronic document management system. Charges are allocated to departments based on use.

*Health Insurance Shared Corridor Fund* - To account for fees charged to departments based on health insurance claims that exceed an individual's plan deductible but are less than two thousand dollars.

**Crawford County, Ohio**  
*Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2019*

	<u>Electronic Document Management System</u>
<b>Assets</b>	
Current Assets	
Equity in Pooled Cash and Cash Equivalents	\$46,182
Prepaid Items	<u>14,871</u>
<i>Total Assets</i>	<u><u>\$61,053</u></u>
<b>Net Position</b>	
Unrestricted	<u><u>\$61,053</u></u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenses, and Changes in Fund Net Position*  
*Internal Service Funds*  
*For the Year Ended December 31, 2019*

	Electronic Document Management System	Health Insurance Shared Corridor	Total
<b>Operating Revenues</b>			
Charges for Services	\$16,566	\$13,830	\$30,396
<b>Operating Expenses</b>			
Contractual Services	16,091	0	16,091
Depreciation	937	0	937
<i>Total Operating Expenses</i>	<u>17,028</u>	<u>0</u>	<u>17,028</u>
<i>Changes in Net Position</i>	(462)	13,830	13,368
<i>Net Position Beginning of Year</i>	<u>61,515</u>	<u>(13,830)</u>	<u>47,685</u>
<i>Net Position End of Year</i>	<u><u>\$61,053</u></u>	<u><u>\$0</u></u>	<u><u>\$61,053</u></u>

**Crawford County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2019*

	Electronic Document Management System	Health Insurance Shared Corridor	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Transactions with Other Funds	\$16,566	\$13,830	\$30,396
Cash Payments for Contractual Services	(16,066)	0	(16,066)
Cash Payments for Claims	0	(13,830)	(13,830)
<i>Net Cash Provided by Operating Activities</i>	500	0	500
<i>Cash and Cash Equivalents Beginning of Year</i>	45,682	0	45,682
<i>Cash and Cash Equivalents End of Year</i>	\$46,182	\$0	\$46,182
<b>Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities</b>			
Operating Income (Loss)	(\$462)	\$13,830	\$13,368
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities			
Depreciation	937	0	937
Increase in Assets			
Prepaid Items	25	0	25
Decrease in Liabilities			
Contracts Payable	0	(13,830)	(13,830)
<i>Net Cash Provided by Operating Activities</i>	\$500	\$0	\$500

## **Crawford County, Ohio**

### ***Combining Statements - Custodial Funds***

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

#### ***Custodial Funds***

*County Court Fund* - To account for Clerk of Courts fees, Probate Court fees, Juvenile Court fees, and County Municipal Court fees which are distributed to various agencies, excluding Crawford County.

*County Health Fund* - To account for the funds of the Crawford County General Health District for which the County Auditor serves as fiscal agent.

*Estate Tax Fund, Tangible Tax Fund, Undivided Tax Fund, Undivided General Tax Fund* - To account for the collection and distribution of taxes on estates, personal property, motor vehicles, and real property. These taxes are periodically apportioned to subdivisions in the County, excluding Crawford County.

*Family and Children First Fund* - To account for the Family and Children First Council for which the County Auditor is the fiscal agent.

*Housing Trust Fund* - To account for fees collected by the County Recorder for the benefit of the State of Ohio.

*Indigent Application Fee Fund* - To account for fees collected by the County Courts for the benefit of the State of Ohio.

*Library Local Government Fund* - To account for the collection and distribution of shared revenues from the State income tax which are periodically apportioned to libraries in the County.

*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. These revenues are periodically apportioned to subdivisions in the County, excluding Crawford County.

*Ohio Elections Commission* - To account for fees collected by the County Board of Elections for the benefit of the State of Ohio.

*Park District Fund* - To account for the Crawford County Park District for which the County Auditor is the fiscal agent.

*Sheriff Civil Fund* - To account for proceeds and expenditures associated with the sheriff's foreclosure sales.

*Soil and Water Fund* - To account for the Crawford County Soil and Water Conservation District for which the County Auditor is the fiscal agent.

*Special Emergency Planning Fund* - To account for resources from the State Emergency Response Commission used for developing, preparing, reviewing, exercising, or revising chemical emergency response and preparedness plans and awareness and education programs in the County. The County Auditor is the fiscal agent.



**Crawford County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2019*

	County Court	County Health	Estate Tax	Tangible Tax
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,151,739	\$1,588	\$0
Cash and Cash Equivalents in Segregated Accounts	282,204	0	0	0
Due from Other Governments	0	0	0	3,138
Special Assessments Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	282,204	1,151,739	1,588	3,138
<b>Liabilities</b>				
Due to Other Governments	0	0	1,588	0
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
<b>Net Position</b>				
Restricted for Individuals, Organizations, and Other Governments	\$282,204	\$1,151,739	\$0	\$3,138

**Crawford County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds (continued)*  
*December 31, 2019*

	Undivided Tax	Undivided General Tax	Family and Children First Council	Housing Trust
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,039,193	\$184,447	\$40,419
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	1,068,526	0	0	0
Special Assessments Receivable	0	475,636	0	0
Property Taxes Receivable	0	43,692,318	0	0
<i>Total Assets</i>	1,068,526	46,207,147	184,447	40,419
<b>Liabilities</b>				
Due to Other Governments	0	2,039,193	0	40,419
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	42,264,564	0	0
<b>Net Position</b>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$1,068,526</u>	<u>\$1,903,390</u>	<u>\$184,447</u>	<u>\$0</u>

Indigent Fee Application	Library Local Government	Local Government	Ohio Elections Commission	Park District	Sheriff Civil
\$136	\$0	\$0	\$2,190	\$117,770	\$0
0	0	0	0	0	25,117
0	808,667	407,881	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
136	808,667	407,881	2,190	117,770	25,117
136	0	0	2,190	0	0
0	0	0	0	0	0
\$0	\$808,667	\$407,881	\$0	\$117,770	\$25,117

(continued)

**Crawford County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds (continued)*  
*December 31, 2019*

	Soil and Water	Special Emergency Planning	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$119,018	\$17,936	\$3,674,436
Cash and Cash Equivalents in Segregated Accounts	0	0	307,321
Due from Other Governments	0	0	2,288,212
Special Assessments Receivable	0	0	475,636
Property Taxes Receivable	0	0	43,692,318
<i>Total Assets</i>	119,018	17,936	50,437,923
<b>Liabilities</b>			
Due to Other Governments	0	0	2,083,526
<b>Deferred Inflows of Resources</b>			
Property Taxes	0	0	42,264,564
<b>Net Position</b>			
Restricted for Individuals, Organizations, and Other Governments	\$119,018	\$17,936	\$6,089,833

**Crawford County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2019*

	County Court	County Health	Estate Tax	Tangible Tax
<b>Additions</b>				
Intergovernmental	\$0	\$0	\$1,588	\$59,019
Amounts Received as Fiscal Agent	0	2,270,392	0	0
Licenses, Permits, and Fees for Other Governments	3,863,049	0	0	0
Fines and Forfeitures for Other Governments	334,403	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
<i>Total Additions</i>	<u>4,197,452</u>	<u>2,270,392</u>	<u>1,588</u>	<u>59,019</u>
<b>Deductions</b>				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	1,588	0
Distributions to Other Governments	0	0	0	69,858
Distributions as Fiscal Agent	0	2,199,762	0	0
Licenses, Permits, and Fees Distributions to Other Governments	3,794,224	0	0	0
Fines and Forfeitures Distributions to Other Governments	331,595	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
<i>Total Deductions</i>	<u>4,125,819</u>	<u>2,199,762</u>	<u>1,588</u>	<u>69,858</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	71,633	70,630	0	(10,839)
<i>Net Position Beginning of Year</i>	<u>210,571</u>	<u>1,081,109</u>	<u>0</u>	<u>13,977</u>
<i>Net Position End of Year</i>	<u>\$282,204</u>	<u>\$1,151,739</u>	<u>\$0</u>	<u>\$3,138</u>

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds (continued)*  
*For the Year Ended December 31, 2019*

	Undivided Tax	Undivided General Tax	Family and Children First	Housing Trust
<b>Additions</b>				
Intergovernmental	\$2,298,629	\$0	\$0	\$0
Amounts Received as Fiscal Agent	0	0	344,912	0
Licenses, Permits, and Fees for Other Governments	0	0	0	143,144
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	32,295,927	0	0
Special Assessments Collections for Other Governments	0	128,430	0	0
Sheriff Sales Collections for Others	0	0	0	0
<i>Total Additions</i>	<u>2,298,629</u>	<u>32,424,357</u>	<u>344,912</u>	<u>143,144</u>
<b>Deductions</b>				
Distributions to the State of Ohio	3,281	0	0	0
Distributions of State Funds to Other Governments	2,139,239	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	0	0	160,465	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	143,144
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	32,110,015	0	0
Special Assessments Distributions to Other Governments	0	98,418	0	0
Sheriff Sales Distributions to Others	0	0	0	0
<i>Total Deductions</i>	<u>2,142,520</u>	<u>32,208,433</u>	<u>160,465</u>	<u>143,144</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	156,109	215,924	184,447	0
<i>Net Position Beginning of Year</i>	<u>912,417</u>	<u>1,687,466</u>	<u>0</u>	<u>0</u>
<i>Net Position End of Year</i>	<u>\$1,068,526</u>	<u>\$1,903,390</u>	<u>\$184,447</u>	<u>\$0</u>

Indigent Fee Application	Library Local Government	Local Government	Ohio Elections Commission	Park District	Sheriff Civil
\$0	\$1,649,732	\$829,835	\$0	\$0	\$0
0	0	0	0	404,756	0
1,365	0	0	2,965	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	813,128
<u>1,365</u>	<u>1,649,732</u>	<u>829,835</u>	<u>2,965</u>	<u>404,756</u>	<u>813,128</u>
0	0	0	0	0	0
0	1,617,335	815,763	0	0	0
0	0	0	0	0	0
0	0	0	0	315,392	0
1,365	0	0	2,965	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	817,919
<u>1,365</u>	<u>1,617,335</u>	<u>815,763</u>	<u>2,965</u>	<u>315,392</u>	<u>817,919</u>
0	32,397	14,072	0	89,364	(4,791)
0	776,270	393,809	0	28,406	29,908
<u>\$0</u>	<u>\$808,667</u>	<u>\$407,881</u>	<u>\$0</u>	<u>\$117,770</u>	<u>\$25,117</u>

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds (continued)*  
*For the Year Ended December 31, 2019*

	Soil and Water	Special Emergency Planning	Total
<b>Additions</b>			
Intergovernmental	\$0	\$0	\$4,838,803
Amounts Received as Fiscal Agent	308,445	16,611	3,345,116
Licenses, Permits, and Fees for Other Governments	0	0	4,010,523
Fines and Forfeitures for Other Governments	0	0	334,403
Property Tax Collections for Other Governments	0	0	32,295,927
Special Assessments Collections for Other Governments	0	0	128,430
Sheriff Sales Collections for Others	0	0	813,128
<i>Total Additions</i>	<u>308,445</u>	<u>16,611</u>	<u>45,766,330</u>
<b>Deductions</b>			
Distributions to the State of Ohio	0	0	3,281
Distributions of State Funds to Other Governments	0	0	4,573,925
Distributions to Other Governments	0	0	69,858
Distributions as Fiscal Agent	267,028	17,017	2,959,664
Licenses, Permits, and Fees Distributions to Other Governments	0	0	3,941,698
Fines and Forfeitures Distributions to Other Governments	0	0	331,595
Property Tax Distributions to Other Governments	0	0	32,110,015
Special Assessments Distributions to Other Governments	0	0	98,418
Sheriff Sales Distributions to Others	0	0	817,919
<i>Total Deductions</i>	<u>267,028</u>	<u>17,017</u>	<u>44,906,373</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	41,417	(406)	859,957
<i>Net Position Beginning of Year</i>	<u>77,601</u>	<u>18,342</u>	<u>5,229,876</u>
<i>Net Position End of Year</i>	<u>\$119,018</u>	<u>\$17,936</u>	<u>\$6,089,833</u>



**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, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,393,777	\$1,393,777	\$1,485,164	\$91,387
Sales Taxes	3,550,000	3,550,000	4,049,968	499,968
Charges for Services	2,461,317	2,461,317	2,756,641	295,324
Licenses and Permits	2,380	2,380	2,732	352
Fines and Forfeitures	120,500	120,500	126,607	6,107
Intergovernmental	1,485,830	1,485,830	1,560,775	74,945
Interest	252,000	752,000	753,064	1,064
Other	6,636	6,636	84,109	77,473
<i>Total Revenues</i>	<u>9,272,440</u>	<u>9,772,440</u>	<u>10,819,060</u>	<u>1,046,620</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive Commissioners				
Personal Services	416,964	416,964	401,356	15,608
Materials and Supplies	3,088	6,088	5,580	508
Contractual Services	129,021	134,021	129,884	4,137
Capital Outlay	9,040	13,540	12,723	817
Other	14,023	14,423	13,131	1,292
Auditor				
Personal Services	463,245	463,245	408,445	54,800
Materials and Supplies	2,395	3,395	3,344	51
Contractual Services	3,106	3,106	1,622	1,484
Capital Outlay	2,040	1,040	149	891
Other	3,903	3,903	3,275	628
Treasurer				
Personal Services	206,933	206,933	202,131	4,802
Materials and Supplies	4,162	4,162	4,162	0
Contractual Services	4,548	4,548	2,926	1,622
Capital Outlay	765	765	499	266
Other	3,060	3,060	1,803	1,257
Prosecutor				
Personal Services	687,703	687,788	672,238	15,550
Materials and Supplies	3,933	3,933	3,925	8
Contractual Services	3,243	3,863	3,729	134
Capital Outlay	6,384	5,764	4,509	1,255
Other	37,161	37,161	35,564	1,597
Bureau of Examination				
Contractual Services	91,886	92,373	91,542	831
Auto Data Processing Board				
Personal Services	128,433	128,433	75,268	53,165
Materials and Supplies	750	750	209	541
Contractual Services	67,149	67,149	60,072	7,077
Capital Outlay	50,000	50,000	19,413	30,587
Other	714	714	42	672
Board of Elections				
Personal Services	431,281	431,281	384,476	46,805
Materials and Supplies	15,400	15,400	8,830	6,570
Contractual Services	103,850	103,850	55,705	48,145
Capital Outlay	500,000	488,200	133,595	354,605
Other	16,567	28,367	23,067	5,300

(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, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Courthouse and Jail				
Personal Services	\$347,944	\$347,944	\$338,573	\$9,371
Materials and Supplies	14,712	24,712	24,189	523
Contractual Services	480,251	484,251	373,308	110,943
Capital Outlay	127,048	116,848	52,095	64,753
Other	216,263	216,463	139,980	76,483
Recorder				
Personal Services	207,267	207,267	201,675	5,592
Materials and Supplies	1,870	2,821	2,821	0
Contractual Services	36,646	36,470	35,485	985
Other	3,373	2,598	2,570	28
Insurances				
Contractual Services	196,209	196,209	182,823	13,386
Clerk of Courts Title				
Personal Services	193,290	193,520	189,755	3,765
Materials and Supplies	3,635	3,134	3,070	64
Contractual Services	24,620	27,396	27,211	185
Capital Outlay	600	1,531	1,531	0
Other	2,550	19,465	19,427	38
<b>Total General Government - Legislative and Executive</b>	<b>5,267,025</b>	<b>5,304,848</b>	<b>4,357,727</b>	<b>947,121</b>
<b>General Government - Judicial</b>				
Commissioners				
Other	26,249	26,249	24,831	1,418
Court of Appeals				
Other	19,856	26,356	22,565	3,791
Common Pleas Court				
Personal Services	725,887	728,836	725,936	2,900
Materials and Supplies	5,512	5,238	3,913	1,325
Contractual Services	13,116	21,137	21,132	5
Capital Outlay	1,058	4,298	4,298	0
Other	206,517	202,581	200,802	1,779
Jury Commission				
Personal Services	1,399	1,399	1,394	5
Materials and Supplies	205	205	198	7
Juvenile Court				
Personal Services	356,362	360,399	358,708	1,691
Materials and Supplies	9,866	9,866	9,542	324
Contractual Services	14,126	14,626	11,578	3,048
Capital Outlay	8,000	8,000	7,574	426
Other	123,478	126,478	115,766	10,712
Probate Court				
Personal Services	155,635	155,637	151,427	4,210
Materials and Supplies	2,000	1,998	665	1,333
Contractual Services	4,100	4,100	883	3,217
Capital Outlay	4,000	4,000	4,000	0
Other	2,250	2,250	131	2,119

(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, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$259,374	\$259,374	\$224,147	\$35,227
Materials and Supplies	5,302	9,174	8,646	528
Contractual Services	4,120	4,720	4,567	153
Capital Outlay	2,550	1,550	998	552
Other	743	743	433	310
Municipal Court				
Personal Services	507,570	507,570	493,109	14,461
Materials and Supplies	2,738	2,738	2,265	473
Contractual Services	15,501	15,501	10,913	4,588
Capital Outlay	0	200	106	94
Other	153,750	153,750	125,119	28,631
<b>Total General Government - Judicial</b>	<b>2,631,264</b>	<b>2,658,973</b>	<b>2,535,646</b>	<b>123,327</b>
<b>Public Safety</b>				
Probation Department				
Personal Services	306,453	306,360	266,541	39,819
Contractual Services	89,636	107,636	95,440	12,196
Other	3,060	3,060	841	2,219
Coroner				
Personal Services	82,420	83,470	82,332	1,138
Contractual Services	68,599	68,599	68,265	334
Capital Outlay	1,600	1,600	1,358	242
Other	2,550	2,550	2,169	381
<b>Total Public Safety</b>	<b>554,318</b>	<b>573,275</b>	<b>516,946</b>	<b>56,329</b>
<b>Public Works</b>				
Engineer				
Personal Services	134,603	134,603	128,304	6,299
Materials and Supplies	2,164	2,164	1,587	577
Contractual Services	10,892	10,892	10,061	831
Capital Outlay	5,020	5,020	4,563	457
Other	204	204	12	192
Sanitary Engineer				
Contractual Services	9,002	16,002	7,802	8,200
<b>Total Public Works</b>	<b>161,885</b>	<b>168,885</b>	<b>152,329</b>	<b>16,556</b>
<b>Health</b>				
Agriculture				
Personal Services	200	200	87	113
Other	332,604	332,604	332,305	299
T.B. Hospital				
Materials and Supplies	1,045	1,045	749	296
Other	115	115	7	108
Vital Statistics				
Other	1,000	1,000	67	933
Other Health				
Other	72,006	72,006	72,006	0
<b>Total Health</b>	<b>406,970</b>	<b>406,970</b>	<b>405,221</b>	<b>1,749</b>

(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, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Human Services				
Veterans Service Commission				
Personal Services	\$53,566	\$56,066	\$45,550	\$10,516
Materials and Supplies	3,060	3,060	2,041	1,019
Contractual Services	18,800	19,800	15,612	4,188
Capital Outlay	24,000	24,000	22,625	1,375
Other	70,243	64,743	43,012	21,731
Veterans Services				
Personal Services	220,810	220,810	199,365	21,445
Other	30,550	32,550	29,207	3,343
Total Human Services	<u>421,029</u>	<u>421,029</u>	<u>357,412</u>	<u>63,617</u>
<i>Total Expenditures</i>	<u>9,442,491</u>	<u>9,533,980</u>	<u>8,325,281</u>	<u>1,208,699</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(170,051)</u>	<u>238,460</u>	<u>2,493,779</u>	<u>2,255,319</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	43,102	43,102
Advances Out	0	0	(39,925)	(39,925)
Transfers Out	(2,939,196)	(2,939,196)	(2,769,696)	169,500
<i>Total Other Financing Sources (Uses)</i>	<u>(2,939,196)</u>	<u>(2,939,196)</u>	<u>(2,766,519)</u>	<u>172,677</u>
<i>Net Changes in Fund Balance</i>	(3,109,247)	(2,700,736)	(272,740)	2,427,996
<i>Fund Balance Beginning of Year</i>	5,937,529	5,937,529	5,937,529	0
Prior Year Outstanding Advances	43,607	43,607	0	(43,607)
Prior Year Encumbrances Appropriated	<u>195,499</u>	<u>195,499</u>	<u>195,499</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,067,388</u></u>	<u><u>\$3,475,899</u></u>	<u><u>\$5,860,288</u></u>	<u><u>\$2,384,389</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 the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$50,000	\$50,000	\$53,841	\$3,841
Fines and Forfeitures	25,000	25,000	18,582	(6,418)
Intergovernmental	3,650,000	3,650,000	4,349,098	699,098
Interest	3,000	3,000	37,448	34,448
<i>Total Revenues</i>	<u>3,728,000</u>	<u>3,728,000</u>	<u>4,458,969</u>	<u>730,969</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	1,398,340	1,431,440	1,373,550	57,890
Materials and Supplies	529,571	579,571	519,041	60,530
Contractual Services	1,817,046	1,736,046	1,421,380	314,666
Capital Outlay	229,080	426,980	397,083	29,897
Other	229,169	279,169	220,668	58,501
<i>Total Expenditures</i>	<u>4,203,206</u>	<u>4,453,206</u>	<u>3,931,722</u>	<u>521,484</u>
<i>Net Changes in Fund Balance</i>	(475,206)	(725,206)	527,247	1,252,453
<i>Fund Balance Beginning of Year</i>	5,323,778	5,323,778	5,323,778	0
Prior Year Encumbrances Appropriated	<u>72,336</u>	<u>72,336</u>	<u>72,336</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,920,908</u></u>	<u><u>\$4,670,908</u></u>	<u><u>\$5,923,361</u></u>	<u><u>\$1,252,453</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Child Welfare Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,253,207	\$1,253,207	\$1,326,195	\$72,988
Charges for Services	74,804	74,804	89,381	14,577
Intergovernmental	1,996,907	1,996,907	2,189,532	192,625
Interest	0	0	7	7
Other	6,000	6,000	5,960	(40)
<i>Total Revenues</i>	<u>3,330,918</u>	<u>3,330,918</u>	<u>3,611,075</u>	<u>280,157</u>
<b>Expenditures</b>				
Current:				
Human Services				
Children Services				
Contractual Services	2,237,280	2,839,947	2,837,747	2,200
Other	977,457	1,113,216	1,107,898	5,318
Independent Living				
Other	22,938	22,938	1,603	21,335
<i>Total Expenditures</i>	<u>3,237,675</u>	<u>3,976,101</u>	<u>3,947,248</u>	<u>28,853</u>
<i>Net Changes in Fund Balance</i>	93,243	(645,183)	(336,173)	309,010
<i>Fund Balance Beginning of Year</i>	778,873	778,873	778,873	0
Prior Year Encumbrances Appropriated	<u>82,878</u>	<u>82,878</u>	<u>82,878</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$954,994</u></u>	<u><u>\$216,568</u></u>	<u><u>\$525,578</u></u>	<u><u>\$309,010</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Criminal Justice Services Levy Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,565,705	\$1,611,705	\$1,665,783	\$54,078
Intergovernmental	274,783	274,783	279,004	4,221
Other	0	0	2,829	2,829
<i>Total Revenues</i>	<u>1,840,488</u>	<u>1,886,488</u>	<u>1,947,616</u>	<u>61,128</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	2,241,534	2,231,793	2,061,018	170,775
Materials and Supplies	96,024	93,475	90,677	2,798
Contractual Services	125,844	179,844	171,741	8,103
Capital Outlay	36,869	49,638	48,911	727
Other	43,426	38,706	38,334	372
<i>Total Expenditures</i>	<u>2,543,697</u>	<u>2,593,456</u>	<u>2,410,681</u>	<u>182,775</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(703,209)	(706,968)	(463,065)	243,903
<b>Other Financing Sources</b>				
Transfers In	<u>583,527</u>	<u>583,527</u>	<u>583,527</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(119,682)	(123,441)	120,462	243,903
<i>Fund Balance Beginning of Year</i>	103,976	103,976	103,976	0
Prior Year Encumbrances Appropriated	<u>21,020</u>	<u>21,020</u>	<u>21,020</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,314</u></u>	<u><u>\$1,555</u></u>	<u><u>\$245,458</u></u>	<u><u>\$243,903</u></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 the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$1,182,684	\$1,182,684	\$1,071,514	(\$111,170)
Intergovernmental	3,350,884	2,898,749	2,969,244	70,495
Other	109,778	109,778	103,253	(6,525)
<i>Total Revenues</i>	<u>4,643,346</u>	<u>4,191,211</u>	<u>4,144,011</u>	<u>(47,200)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,471,191	1,475,421	1,460,520	14,901
Materials and Supplies	49,796	41,540	39,377	2,163
Contractual Services	346,526	189,100	183,732	5,368
Capital Outlay	246,650	69,795	64,505	5,290
Other	527,169	612,356	599,010	13,346
Public Assistance/Social Services				
Personal Services	882,462	842,269	838,243	4,026
Contractual Services	655,883	655,883	637,146	18,737
Other	54,235	65,263	65,263	0
Public Assistance/Transfers				
Personal Services	507,879	472,879	392,257	80,622
Workforce Investment Act				
Contractual Services	281,131	186,282	168,545	17,737
Capital Outlay	5,000	5,000	0	5,000
Other	183,760	143,760	74,575	69,185
<i>Total Expenditures</i>	<u>5,211,682</u>	<u>4,759,548</u>	<u>4,523,173</u>	<u>236,375</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(568,336)	(568,337)	(379,162)	189,175
<b>Other Financing Sources</b>				
Transfers In	132,415	132,415	119,600	(12,815)
<i>Net Changes in Fund Balance</i>	(435,921)	(435,922)	(259,562)	176,360
<i>Fund Balance Beginning of Year</i>	339,588	339,588	339,588	0
Prior Year Encumbrances Appropriated	213,579	213,579	213,579	0
<i>Fund Balance End of Year</i>	<u>\$117,246</u>	<u>\$117,245</u>	<u>\$293,605</u>	<u>\$176,360</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Jail Operation Levy Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$848,831	\$1,107,512	\$1,143,038	\$35,526
Charges for Services	110,000	110,000	190,590	80,590
Other	90,000	108,059	142,639	34,580
<i>Total Revenues</i>	<u>1,048,831</u>	<u>1,325,571</u>	<u>1,476,267</u>	<u>150,696</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	1,649,966	1,976,677	1,950,142	26,535
Materials and Supplies	43,260	38,260	36,461	1,799
Contractual Services	943,873	901,009	888,952	12,057
Capital Outlay	10,000	29,539	29,511	28
Other	2,550	1,100	1,037	63
<i>Total Expenditures</i>	<u>2,649,649</u>	<u>2,946,585</u>	<u>2,906,103</u>	<u>40,482</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,600,818)	(1,621,014)	(1,429,836)	191,178
<b>Other Financing Sources</b>				
Transfers In	<u>1,408,284</u>	<u>1,408,284</u>	<u>1,408,284</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(192,534)	(212,730)	(21,552)	191,178
<i>Fund Balance Beginning of Year</i>	126,500	126,500	126,500	0
Prior Year Encumbrances Appropriated	<u>86,531</u>	<u>86,531</u>	<u>86,531</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$20,497</u>	<u>\$301</u>	<u>\$191,479</u>	<u>\$191,178</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$2,833,145	\$2,833,145	\$3,014,059	\$180,914
Intergovernmental	1,302,515	1,280,931	1,732,925	451,994
Interest	0	0	1,192	1,192
Other	159,324	159,324	275,656	116,332
<i>Total Revenues</i>	<u>4,294,984</u>	<u>4,273,400</u>	<u>5,023,832</u>	<u>750,432</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	2,176,955	2,232,972	2,195,302	37,670
Materials and Supplies	84,808	82,808	56,114	26,694
Contractual Services	1,752,490	2,048,391	1,875,764	172,627
Capital Outlay	299,106	231,106	109,486	121,620
Other	139,700	117,100	81,557	35,543
<i>Total Expenditures</i>	<u>4,453,059</u>	<u>4,712,377</u>	<u>4,318,223</u>	<u>394,154</u>
<i>Net Changes in Fund Balance</i>	(158,075)	(438,977)	705,609	1,144,586
<i>Fund Balance Beginning of Year</i>	9,456,473	9,456,473	9,456,473	0
Prior Year Encumbrances Appropriated	<u>187,938</u>	<u>187,938</u>	<u>187,938</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,486,336</u></u>	<u><u>\$9,205,434</u></u>	<u><u>\$10,350,020</u></u>	<u><u>\$1,144,586</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Sewer Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$241,460	\$241,460	\$244,436	\$2,976
Other	0	0	81	81
<i>Total Revenues</i>	<u>241,460</u>	<u>241,460</u>	<u>244,517</u>	<u>3,057</u>
<b>Expenses</b>				
Personal Services	13,586	16,586	15,318	1,268
Materials and Supplies	8,177	9,177	1,975	7,202
Contractual Services	189,125	239,776	204,988	34,788
Capital Outlay	14,650	13,850	7,431	6,419
Other	2,875	12,975	11,450	1,525
Debt Service:				
Principal Retirement	77,479	77,479	77,479	0
Interest Expense	1,500	1,500	1,500	0
<i>Total Expenses</i>	<u>307,392</u>	<u>371,343</u>	<u>320,141</u>	<u>51,202</u>
<i>Net Changes in Fund Balance</i>	(65,932)	(129,883)	(75,624)	54,259
<i>Fund Balance Beginning of Year</i>	286,113	286,113	286,113	0
Prior Year Encumbrances Appropriated	25,612	25,612	25,612	0
<i>Fund Balance End of Year</i>	<u>\$245,793</u>	<u>\$181,842</u>	<u>\$236,101</u>	<u>\$54,259</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*CEAO Projects Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$18,922	\$18,922	\$18,922	\$0
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	18,922	18,922	18,922	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	16,800	16,800
Advances Out	0	0	(18,922)	(18,922)
<i>Total Other Financing Sources (Uses)</i>	0	0	(2,122)	(2,122)
<i>Net Change in Fund Balance</i>	0	0	(2,122)	(2,122)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	2,122	2,122	2,122	0
<i>Fund Balance End of Year</i>	\$2,122	\$2,122	\$0	(\$2,122)

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Court Computer Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$26,250	\$26,250	\$31,557	\$5,307
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	12,816	15,632	15,416	216
Capital Outlay	3,672	3,672	0	3,672
Juvenile Court				
Capital Outlay	2,000	2,000	0	2,000
Probate Court				
Capital Outlay	1,020	1,020	1,015	5
<i>Total Expenditures</i>	<u>19,508</u>	<u>22,324</u>	<u>16,431</u>	<u>5,893</u>
<i>Net Changes in Fund Balance</i>	6,742	3,926	15,126	11,200
<i>Fund Balance Beginning of Year</i>	133,832	133,832	133,832	0
Prior Year Encumbrances Appropriated	1,800	1,800	1,800	0
<i>Fund Balance End of Year</i>	<u>\$142,374</u>	<u>\$139,558</u>	<u>\$150,758</u>	<u>\$11,200</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 the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$1,579,900	\$934,479	\$942,687	\$8,208
Interest	0	0	419	419
Other	0	0	11,004	11,004
<i>Total Revenues</i>	1,579,900	934,479	954,110	19,631
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	1,649,499	1,004,078	955,479	48,599
<i>Net Changes in Fund Balance</i>	(69,599)	(69,599)	(1,369)	68,230
<i>Fund Balance Beginning of Year</i>	61,452	61,452	61,452	0
Prior Year Encumbrances Appropriated	20,493	20,493	20,493	0
<i>Fund Balance End of Year</i>	<u>\$12,346</u>	<u>\$12,346</u>	<u>\$80,576</u>	<u>\$68,230</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Concealed Handgun Expense Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Licenses and Permits	\$20,000	\$20,000	\$22,836	\$2,836
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	3,060	3,060	1,384	1,676
Contractual Services	16,866	15,876	10,174	5,702
Capital Outlay	1,409	2,399	2,399	0
<i>Total Expenditures</i>	<u>21,335</u>	<u>21,335</u>	<u>13,957</u>	<u>7,378</u>
<i>Net Changes in Fund Balance</i>	(1,335)	(1,335)	8,879	10,214
<i>Fund Balance Beginning of Year</i>	153,623	153,623	153,623	0
Prior Year Encumbrances Appropriated	<u>3,275</u>	<u>3,275</u>	<u>3,275</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$155,563</u></u>	<u><u>\$155,563</u></u>	<u><u>\$165,777</u></u>	<u><u>\$10,214</u></u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Council on Aging Levy Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$581,297	\$617,288	\$617,217	(\$71)
Intergovernmental	75,793	75,793	72,719	(3,074)
<i>Total Revenues</i>	657,090	693,081	689,936	(3,145)
<b>Expenditures</b>				
Current:				
Human Services				
Contractual Services	657,090	693,081	689,936	3,145
<i>Net Changes 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*  
*Commissary Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$93,000	\$93,000	\$115,088	\$22,088
Other	30,000	30,000	43,083	13,083
<i>Total Revenues</i>	<u>123,000</u>	<u>123,000</u>	<u>158,171</u>	<u>35,171</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	100,159	100,159	99,074	1,085
Capital Outlay	5,933	35,933	34,170	1,763
<i>Total Expenditures</i>	<u>106,092</u>	<u>136,092</u>	<u>133,244</u>	<u>2,848</u>
<i>Net Changes in Fund Balance</i>	16,908	(13,092)	24,927	38,019
<i>Fund Balance Beginning of Year</i>	208,647	208,647	208,647	0
Prior Year Encumbrances Appropriated	<u>992</u>	<u>992</u>	<u>992</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$226,547</u></u>	<u><u>\$196,547</u></u>	<u><u>\$234,566</u></u>	<u><u>\$38,019</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Agency Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$187,582	\$187,582	\$170,429	(\$17,153)
Intergovernmental	682,904	682,904	791,020	108,116
Other	83,018	83,018	65,044	(17,974)
<i>Total Revenues</i>	<u>953,504</u>	<u>953,504</u>	<u>1,026,493</u>	<u>72,989</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	769,808	707,908	675,196	32,712
Contractual Services	195,479	194,479	109,057	85,422
Capital Outlay	4,000	6,900	996	5,904
Other	239,273	299,273	275,375	23,898
<i>Total Expenditures</i>	<u>1,208,560</u>	<u>1,208,560</u>	<u>1,060,624</u>	<u>147,936</u>
<i>Net Changes in Fund Balance</i>	(255,056)	(255,056)	(34,131)	220,925
<i>Fund Balance Beginning of Year</i>	510,109	510,109	510,109	0
Prior Year Encumbrances Appropriated	39,156	39,156	39,156	0
<i>Fund Balance End of Year</i>	<u>\$294,209</u>	<u>\$294,209</u>	<u>\$515,134</u>	<u>\$220,925</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Diversion Program Fund  
 For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$1,200	\$1,200	\$3,392	\$2,192
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	1,200	1,200	3,392	2,192
<i>Fund Balance Beginning of Year</i>	5,143	5,143	5,143	0
<i>Fund Balance End of Year</i>	<u>\$6,343</u>	<u>\$6,343</u>	<u>\$8,535</u>	<u>\$2,192</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$146,108	\$146,108	\$153,242	\$7,134
Fines and Forfeitures	500	500	620	120
Other	0	0	402	402
<i>Total Revenues</i>	<u>146,608</u>	<u>146,608</u>	<u>154,264</u>	<u>7,656</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	101,874	101,874	88,080	13,794
Materials and Supplies	13,864	12,864	4,468	8,396
Contractual Services	48,671	48,671	43,572	5,099
Capital Outlay	1,130	3,130	3,101	29
Other	15,134	14,134	14,012	122
<i>Total Expenditures</i>	<u>180,673</u>	<u>180,673</u>	<u>153,233</u>	<u>27,440</u>
<i>Net Changes in Fund Balance</i>	(34,065)	(34,065)	1,031	35,096
<i>Fund Balance Beginning of Year</i>	175,157	175,157	175,157	0
Prior Year Encumbrances Appropriated	<u>2,752</u>	<u>2,752</u>	<u>2,752</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$143,844</u></u>	<u><u>\$143,844</u></u>	<u><u>\$178,940</u></u>	<u><u>\$35,096</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 the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$5,000	\$5,000	\$7,552	\$2,552
<b>Expenditures</b>				
Current:				
Public Safety				
Capital Outlay	3,099	6,099	5,738	361
<i>Net Changes in Fund Balance</i>	1,901	(1,099)	1,814	2,913
<i>Fund Balance Beginning of Year</i>	71,429	71,429	71,429	0
Prior Year Encumbrances Appropriated	599	599	599	0
<i>Fund Balance End of Year</i>	<u>\$73,929</u>	<u>\$70,929</u>	<u>\$73,842</u>	<u>\$2,913</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance Fund*  
*For the Year Ended December 31, 2019*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Special Assessments	\$93,610	\$97,958	\$97,986	\$28
<b>Expenditures</b>				
Current:				
Public Works				
Other	<u>78,897</u>	<u>175,093</u>	<u>71,882</u>	<u>103,211</u>
<i>Net Changes in Fund Balance</i>	14,713	(77,135)	26,104	103,239
<i>Fund Balance Beginning of Year</i>	<u>82,833</u>	<u>82,833</u>	<u>82,833</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$97,546</u></u>	<u><u>\$5,698</u></u>	<u><u>\$108,937</u></u>	<u><u>\$103,239</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 the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$153,500	\$150,850	\$156,432	\$5,582
Other	24,000	24,000	10,654	(13,346)
<i>Total Revenues</i>	<u>177,500</u>	<u>174,850</u>	<u>167,086</u>	<u>(7,764)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	62,590	62,590	38,689	23,901
Materials and Supplies	2,081	2,081	1,442	639
Contractual Services	83,087	87,434	79,820	7,614
Capital Outlay	1,530	1,530	0	1,530
Other	2,028	2,123	1,845	278
Prosecutor				
Personal Services	45,922	46,282	44,721	1,561
Contractual Services	3,000	3,350	3,275	75
Other	13,116	10,116	4,849	5,267
<i>Total Expenditures</i>	<u>213,354</u>	<u>215,506</u>	<u>174,641</u>	<u>40,865</u>
<i>Net Changes in Fund Balance</i>	(35,854)	(40,656)	(7,555)	33,101
<i>Fund Balance Beginning of Year</i>	80,639	80,639	80,639	0
Prior Year Encumbrances Appropriated	<u>767</u>	<u>767</u>	<u>767</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$45,552</u></u>	<u><u>\$40,750</u></u>	<u><u>\$73,851</u></u>	<u><u>\$33,101</u></u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Domestic Shelter Fund*  
*For the Year Ended December 31, 2019*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Charges for Services	\$10,500	\$10,500	\$9,980	(\$520)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	<u>14,773</u>	<u>14,773</u>	<u>14,773</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(4,273)	(4,273)	(4,793)	(520)
<i>Fund Balance Beginning of Year</i>	1,523	1,523	1,523	0
Prior Year Encumbrances Appropriated	<u>4,273</u>	<u>4,273</u>	<u>4,273</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,523</u></u>	<u><u>\$1,523</u></u>	<u><u>\$1,003</u></u>	<u><u>(\$520)</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Economic Development Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$113,295	\$62,835	\$62,835	\$0
<b>Expenditures</b>				
Current:				
Economic Development				
Contractual Services	117,954	67,494	67,494	0
<i>Net Changes in Fund Balance</i>	(4,659)	(4,659)	(4,659)	(9,318)
<i>Fund Balance Beginning of Year</i>	4,659	4,659	4,659	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$9,318)</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Enforcement and Education Fund  
 For the Year Ended December 31, 2019*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Fines and Forfeitures	\$1,000	\$1,000	\$625	(\$375)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Materials and Supplies	1,020	1,020	0	1,020
Contractual Services	1,020	1,020	0	1,020
<i>Total Expenditures</i>	2,040	2,040	0	2,040
<i>Net Changes in Fund Balance</i>	(20)	(20)	625	1,665
<i>Fund Balance Beginning of Year</i>	8,475	8,475	8,475	0
<i>Fund Balance End of Year</i>	<u>\$8,455</u>	<u>\$8,455</u>	<u>\$9,100</u>	<u>\$1,665</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Emergency Management Agency Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$18,757	\$18,757	\$23,757	\$5,000
Intergovernmental	81,875	81,875	71,143	(10,732)
Other	10,000	10,000	16,353	6,353
<i>Total Revenues</i>	<u>110,632</u>	<u>110,632</u>	<u>111,253</u>	<u>621</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	130,676	130,676	127,731	2,945
Materials and Supplies	1,715	1,715	1,130	585
Contractual Services	47,888	47,888	35,733	12,155
Capital Outlay	41,130	44,278	16,124	28,154
Other	4,384	4,384	1,272	3,112
<i>Total Expenditures</i>	<u>225,793</u>	<u>228,941</u>	<u>181,990</u>	<u>46,951</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(115,161)</u>	<u>(118,309)</u>	<u>(70,737)</u>	<u>47,572</u>
<b>Other Financing Sources</b>				
Advances In	0	0	12,775	12,775
Transfers In	121,825	121,825	124,973	3,148
<i>Total Other Financing Sources</i>	<u>121,825</u>	<u>121,825</u>	<u>137,748</u>	<u>15,923</u>
<i>Net Changes in Fund Balance</i>	6,664	3,516	67,011	63,495
<i>Fund Balance Beginning of Year</i>	124,393	124,393	124,393	0
Prior Year Encumbrances Appropriated	11,996	11,996	11,996	0
<i>Fund Balance End of Year</i>	<u><u>\$143,053</u></u>	<u><u>\$139,905</u></u>	<u><u>\$203,400</u></u>	<u><u>\$63,495</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Felony Delinquent Care Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$232,876	\$232,876	\$292,097	\$59,221
Other	0	0	795	795
<i>Total Revenues</i>	<u>232,876</u>	<u>232,876</u>	<u>292,892</u>	<u>60,016</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	124,968	195,539	186,670	8,869
Materials and Supplies	2,542	2,707	2,389	318
Contractual Services	109,485	109,485	92,142	17,343
Capital Outlay	0	350	0	350
Other	21,808	24,171	19,820	4,351
<i>Total Expenditures</i>	<u>258,803</u>	<u>332,252</u>	<u>301,021</u>	<u>31,231</u>
<i>Net Changes in Fund Balance</i>	(25,927)	(99,376)	(8,129)	91,247
<i>Fund Balance Beginning of Year</i>	192,509	192,509	192,509	0
Prior Year Encumbrances Appropriated	<u>11,785</u>	<u>11,785</u>	<u>11,785</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$178,367</u>	<u>\$104,918</u>	<u>\$196,165</u>	<u>\$91,247</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Help America Vote Act Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$50,000	\$50,000	\$50,000	\$0
Other	0	0	126	126
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>50,126</u>	<u>126</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Legislative and Executive				
Materials and Supplies	0	1,000	0	1,000
Contractual Services	0	5,000	0	5,000
Capital Outlay	0	40,000	21,691	18,309
<i>Total Expenditures</i>	<u>0</u>	<u>46,000</u>	<u>21,691</u>	<u>24,309</u>
<i>Net Changes in Fund Balance</i>	50,000	4,000	28,435	24,435
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$50,000</u></u>	<u><u>\$4,000</u></u>	<u><u>\$28,435</u></u>	<u><u>\$24,435</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 the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$15,000	\$15,000	\$16,882	\$1,882
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	13,020	13,020	0	13,020
<i>Net Changes in Fund Balance</i>	1,980	1,980	16,882	14,902
<i>Fund Balance Beginning of Year</i>	174,367	174,367	174,367	0
Prior Year Encumbrances Appropriated	2,820	2,820	2,820	0
<i>Fund Balance End of Year</i>	<u>\$179,167</u>	<u>\$179,167</u>	<u>\$194,069</u>	<u>\$14,902</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Indigent Driver Interlock and Alcohol Monitoring Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$5,000	\$5,000	\$7,584	\$2,584
Other	0	0	14	14
<i>Total Revenues</i>	5,000	5,000	7,598	2,598
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	12,230	42,230	31,394	10,836
<i>Net Changes in Fund Balance</i>	(7,230)	(37,230)	(23,796)	13,434
<i>Fund Balance Beginning of Year</i>	36,927	36,927	36,927	0
Prior Year Encumbrances Appropriated	2,230	2,230	2,230	0
<i>Fund Balance End of Year</i>	<u>\$31,927</u>	<u>\$1,927</u>	<u>\$15,361</u>	<u>\$13,434</u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2019*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Charges for Services	\$8,000	\$8,000	\$7,460	(\$540)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Other	<u>9,904</u>	<u>11,904</u>	<u>7,041</u>	<u>4,863</u>
<i>Net Changes in Fund Balance</i>	(1,904)	(3,904)	419	4,323
<i>Fund Balance Beginning of Year</i>	26,350	26,350	26,350	0
Prior Year Encumbrances Appropriated	<u>2,804</u>	<u>2,804</u>	<u>2,804</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,250</u></u>	<u><u>\$25,250</u></u>	<u><u>\$29,573</u></u>	<u><u>\$4,323</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Assistance Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	30,650	30,650	30,650	0
<i>Fund Balance End of Year</i>	<u>\$30,650</u>	<u>\$30,650</u>	<u>\$30,650</u>	<u>\$0</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Overtime Project Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$27,655	\$27,655	\$21,205	(\$6,450)
Other	0	0	126	126
<i>Total Revenues</i>	27,655	27,655	21,331	(6,324)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	25,422	25,422	18,948	6,474
<i>Net Change in Fund Balance</i>	2,233	2,233	2,383	150
<i>Fund Balance Beginning of Year</i>	36,230	36,230	36,230	0
Prior Year Outstanding Advances	(27,655)	(27,655)	0	27,655
<i>Fund Balance End of Year</i>	<u>\$10,808</u>	<u>\$10,808</u>	<u>\$38,613</u>	<u>\$27,805</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Records Management Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$96,628	\$96,628	\$94,127	(\$2,501)
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	60,066	67,066	65,405	1,661
Capital Outlay	17,602	10,602	2,934	7,668
<i>Total Expenditures</i>	<u>77,668</u>	<u>77,668</u>	<u>68,339</u>	<u>9,329</u>
<i>Net Changes in Fund Balance</i>	18,960	18,960	25,788	6,828
<i>Fund Balance Beginning of Year</i>	65,491	65,491	65,491	0
Prior Year Encumbrances Appropriated	19	19	19	0
<i>Fund Balance End of Year</i>	<u><u>\$84,470</u></u>	<u><u>\$84,470</u></u>	<u><u>\$91,298</u></u>	<u><u>\$6,828</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Law Library Resource Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$91,000	\$91,000	\$90,694	(\$306)
Other	0	0	25	25
<i>Total Revenues</i>	<u>91,000</u>	<u>91,000</u>	<u>90,719</u>	<u>(281)</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	5,465	5,465	3,451	2,014
Materials and Supplies	312	312	45	267
Contractual Services	117,717	117,717	111,992	5,725
Capital Outlay	7,959	7,959	3,727	4,232
Other	3,641	3,641	3,578	63
<i>Total Expenditures</i>	<u>135,094</u>	<u>135,094</u>	<u>122,793</u>	<u>12,301</u>
<i>Net Changes in Fund Balances</i>	(44,094)	(44,094)	(32,074)	12,020
<i>Fund Balance Beginning of Year</i>	260,691	260,691	260,691	0
Prior Year Encumbrances Appropriated	22,000	22,000	22,000	0
<i>Fund Balance End of Year</i>	<u>\$238,597</u>	<u>\$238,597</u>	<u>\$250,617</u>	<u>\$12,020</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 the Year Ended December 31, 2019*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$150	\$150
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Common Pleas Court				
Capital Outlay	<u>0</u>	<u>10,422</u>	<u>10,422</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	0	(10,422)	(10,272)	150
<i>Fund Balance Beginning of Year</i>	<u>21,883</u>	<u>21,883</u>	<u>21,883</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$21,883</u></u>	<u><u>\$11,461</u></u>	<u><u>\$11,611</u></u>	<u><u>\$150</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Mental Health Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$569,664	\$606,626	\$605,900	(\$726)
Intergovernmental	87,565	87,565	84,036	(3,529)
<i>Total Revenues</i>	657,229	694,191	689,936	(4,255)
<b>Expenditures</b>				
Current:				
Health				
Contractual Services	657,229	694,191	689,936	4,255
<i>Net Changes 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*  
*Municipal Court Probation Officer Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$130,000	\$130,000	\$150,877	\$20,877
Other	0	0	854	854
<i>Total Revenues</i>	<u>130,000</u>	<u>130,000</u>	<u>151,731</u>	<u>21,731</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	184,510	184,510	175,532	8,978
Other	3,070	5,570	5,370	200
<i>Total Expenditures</i>	<u>187,580</u>	<u>190,080</u>	<u>180,902</u>	<u>9,178</u>
<i>Net Changes in Fund Balance</i>	(57,580)	(60,080)	(29,171)	30,909
<i>Fund Balance Beginning of Year</i>	108,693	108,693	108,693	0
Prior Year Encumbrances Appropriated	<u>520</u>	<u>520</u>	<u>520</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$51,633</u></u>	<u><u>\$49,133</u></u>	<u><u>\$80,042</u></u>	<u><u>\$30,909</u></u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Municipal Court Technology Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Capital Outlay	36,500	36,500	36,500	0
<i>Net Changes in Fund Balance</i>	(36,500)	(36,500)	(36,500)	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	36,500	36,500	36,500	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Probate Court Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$250	\$250	\$252	\$2
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	250	250	252	2
<i>Fund Balance Beginning of Year</i>	8,151	8,151	8,151	0
<i>Fund Balance End of Year</i>	<u>\$8,401</u>	<u>\$8,401</u>	<u>\$8,403</u>	<u>\$2</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Probation Services Grant Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$112,500	\$112,500	\$112,500	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	14,650	14,650	13,699	951
Materials and Supplies	1,000	750	356	394
Contractual Services	1,000	1,000	1,000	0
Capital Outlay	15,000	14,500	10,661	3,839
Other	4,000	4,750	4,723	27
<i>Total Expenditures</i>	<u>35,650</u>	<u>35,650</u>	<u>30,439</u>	<u>5,211</u>
<i>Excess of Revenues Over Expenditures</i>	<u>76,850</u>	<u>76,850</u>	<u>82,061</u>	<u>5,211</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	10,350	10,350
Advances Out	0	0	(10,350)	(10,350)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	76,850	76,850	82,061	5,211
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$76,850</u></u>	<u><u>\$76,850</u></u>	<u><u>\$82,061</u></u>	<u><u>\$5,211</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Prepayment Interest Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$2,000	\$2,000	\$4,770	\$2,770
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	2,000	2,000	4,770	2,770
<i>Fund Balance Beginning of Year</i>	8,902	8,902	8,902	0
<i>Fund Balance End of Year</i>	<u>\$10,902</u>	<u>\$10,902</u>	<u>\$13,672</u>	<u>\$2,770</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$565,000	\$565,000	\$620,146	\$55,146
Other	4,215	4,215	5,531	1,316
<i>Total Revenues</i>	<u>569,215</u>	<u>569,215</u>	<u>625,677</u>	<u>56,462</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	458,732	458,732	321,595	137,137
Materials and Supplies	13,729	13,729	8,428	5,301
Contractual Services	181,296	181,296	134,993	46,303
Capital Outlay	12,240	12,240	5,468	6,772
Other	11,433	11,433	7,118	4,315
<i>Total Expenditures</i>	<u>677,430</u>	<u>677,430</u>	<u>477,602</u>	<u>199,828</u>
<i>Net Changes in Fund Balance</i>	(108,215)	(108,215)	148,075	256,290
<i>Fund Balance Beginning of Year</i>	1,218,768	1,218,768	1,218,768	0
Prior Year Encumbrances Appropriated	<u>32,246</u>	<u>32,246</u>	<u>32,246</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,142,799</u></u>	<u><u>\$1,142,799</u></u>	<u><u>\$1,399,089</u></u>	<u><u>\$256,290</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Fund*  
*For the Year Ended December 31, 2019*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Interest	\$0	\$0	\$426	\$426
<b>Expenditures</b>				
Current:				
Economic Development				
Contractual Services	<u>7,000</u>	<u>7,000</u>	<u>381</u>	<u>6,619</u>
<i>Net Changes in Fund Balance</i>	(7,000)	(7,000)	45	7,045
<i>Fund Balance Beginning of Year</i>	<u>66,881</u>	<u>66,881</u>	<u>66,881</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$59,881</u></u>	<u><u>\$59,881</u></u>	<u><u>\$66,926</u></u>	<u><u>\$7,045</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Railroad Grade Crossing Improvement Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$6,000	\$6,000	\$450	(\$5,550)
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	6,000	6,000	450	(5,550)
<i>Fund Balance Beginning of Year</i>	77,029	77,029	77,029	0
<i>Fund Balance End of Year</i>	\$83,029	\$83,029	\$77,479	(\$5,550)

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Sanction Costs Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$15,000	\$15,000	\$29,795	\$14,795
Other	0	0	117	117
<i>Total Revenues</i>	<u>15,000</u>	<u>15,000</u>	<u>29,912</u>	<u>14,912</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	18,989	19,239	19,228	11
Contractual Services	0	1,985	1,928	57
<i>Total Expenditures</i>	<u>18,989</u>	<u>21,224</u>	<u>21,156</u>	<u>68</u>
<i>Net Changes in Fund Balance</i>	(3,989)	(6,224)	8,756	14,980
<i>Fund Balance Beginning of Year</i>	<u>72,337</u>	<u>72,337</u>	<u>72,337</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$68,348</u></u>	<u><u>\$66,113</u></u>	<u><u>\$81,093</u></u>	<u><u>\$14,980</u></u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Special Projects Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$225,000	\$225,000	\$333,334	\$108,334
Fines and Forfeitures	6,750	6,750	6,325	(425)
Other	0	0	3,382	3,382
<i>Total Revenues</i>	<u>231,750</u>	<u>231,750</u>	<u>343,041</u>	<u>111,291</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	282,648	282,648	256,380	26,268
Contractual Services	52,449	60,449	60,445	4
Capital Outlay	102,340	102,340	91,999	10,341
Other	10,750	10,750	8,014	2,736
<i>Total Expenditures</i>	<u>448,187</u>	<u>456,187</u>	<u>416,838</u>	<u>39,349</u>
<i>Net Changes in Fund Balance</i>	(216,437)	(224,437)	(73,797)	150,640
<i>Fund Balance Beginning of Year</i>	455,214	455,214	455,214	0
Prior Year Encumbrances Appropriated	<u>38,339</u>	<u>38,339</u>	<u>38,339</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$277,116</u>	<u>\$269,116</u>	<u>\$419,756</u>	<u>\$150,640</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Special Projects-Common Pleas Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$17,000	\$17,000	\$24,922	\$7,922
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	31,528	31,784	31,726	58
Contractual Services	969	2,957	2,821	136
Capital Outlay	10,257	10,021	2,262	7,759
Other	10,600	10,580	7,928	2,652
<i>Total Expenditures</i>	<u>53,354</u>	<u>55,342</u>	<u>44,737</u>	<u>10,605</u>
<i>Net Changes in Fund Balance</i>	(36,354)	(38,342)	(19,815)	18,527
<i>Fund Balance Beginning of Year</i>	73,084	73,084	73,084	0
Prior Year Encumbrances Appropriated	<u>238</u>	<u>238</u>	<u>238</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$36,968</u></u>	<u><u>\$34,980</u></u>	<u><u>\$53,507</u></u>	<u><u>\$18,527</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 the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$555,500	\$555,500	\$756,316	\$200,816
Other	0	0	3,165	3,165
<i>Total Revenues</i>	<u>555,500</u>	<u>555,500</u>	<u>759,481</u>	<u>203,981</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	386,507	386,507	380,923	5,584
Materials and Supplies	32,285	32,285	31,403	882
Contractual Services	300,084	340,314	182,778	157,536
Capital Outlay	14,547	14,547	12,961	1,586
Other	3,727	3,727	3,601	126
<i>Total Expenditures</i>	<u>737,150</u>	<u>777,380</u>	<u>611,666</u>	<u>165,714</u>
<i>Net Changes in Fund Balance</i>	(181,650)	(221,880)	147,815	369,695
<i>Fund Balance Beginning of Year</i>	410,666	410,666	410,666	0
Prior Year Encumbrances Appropriated	<u>14,669</u>	<u>14,669</u>	<u>14,669</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$243,685</u>	<u>\$203,455</u>	<u>\$573,150</u>	<u>\$369,695</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Tax Certificate Administration Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$2,000	\$2,000	\$4,100	\$2,100
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Materials and Supplies	2,040	2,040	1,099	941
Contractual Services	4,080	4,080	2,448	1,632
<i>Total Expenditures</i>	6,120	6,120	3,547	2,573
<i>Net Changes in Fund Balance</i>	(4,120)	(4,120)	553	4,673
<i>Fund Balance Beginning of Year</i>	15,687	15,687	15,687	0
<i>Fund Balance End of Year</i>	<u>\$11,567</u>	<u>\$11,567</u>	<u>\$16,240</u>	<u>\$4,673</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Tax Incentive Review Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$3,000	\$3,000	\$5,500	\$2,500
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Other	2,500	2,500	2,500	0
<i>Net Changes in Fund Balance</i>	500	500	3,000	2,500
<i>Fund Balance Beginning of Year</i>	32,391	32,391	32,391	0
Prior Year Encumbrances Appropriated	1,000	1,000	1,000	0
<i>Fund Balance End of Year</i>	<u>\$33,891</u>	<u>\$33,891</u>	<u>\$36,391</u>	<u>\$2,500</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Victims of Crime Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$90,829	\$90,829	\$86,475	(\$4,354)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	83,890	83,890	82,865	1,025
Materials and Supplies	1,000	1,000	733	267
Contractual Services	150	150	0	150
Capital Outlay	100	100	0	100
Other	5,250	5,250	2,563	2,687
<i>Total Expenditures</i>	90,390	90,390	86,161	4,229
<i>Excess of Revenues Over Expenditures</i>	439	439	314	(125)
<b>Other Financing Uses</b>				
Advances Out	0	0	(13,830)	(13,830)
<i>Net Changes in Fund Balance</i>	439	439	(13,516)	(13,955)
<i>Fund Balance Beginning of Year</i>	20,367	20,367	20,367	0
Prior Year Outstanding Advances	(13,830)	(13,830)	0	13,830
<i>Fund Balance End of Year</i>	\$6,976	\$6,976	\$6,851	(\$125)

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Wireless E-911 Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$92,528	\$92,528	\$93,147	\$619
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	93,513	93,513	91,179	2,334
Capital Outlay	25,000	25,000	7,696	17,304
<i>Total Expenditures</i>	118,513	118,513	98,875	19,638
<i>Net Changes in Fund Balance</i>	(25,985)	(25,985)	(5,728)	20,257
<i>Fund Balance Beginning of Year</i>	61,421	61,421	61,421	0
Prior Year Encumbrances Appropriated	7,240	7,240	7,240	0
<i>Fund Balance End of Year</i>	\$42,676	\$42,676	\$62,933	\$20,257

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Debt Service Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$390,200	\$390,200	\$390,185	(\$15)
Special Assessments	20,228	20,228	20,504	276
Charges for Services	352,150	352,150	291,979	(60,171)
Rent	87,486	87,486	87,486	0
<i>Total Revenues</i>	<u>850,064</u>	<u>850,064</u>	<u>790,154</u>	<u>(59,910)</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	1,202,683	1,202,683	1,202,683	0
Interest and Fiscal Charges	182,021	182,021	182,021	0
<i>Total Expenditures</i>	<u>1,384,704</u>	<u>1,384,704</u>	<u>1,384,704</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(534,640)	(534,640)	(594,550)	(59,910)
<b>Other Financing Sources</b>				
Transfers In	534,969	534,969	533,312	(1,657)
<i>Net Changes in Fund Balance</i>	329	329	(61,238)	(61,567)
<i>Fund Balance Beginning of Year</i>	<u>89,828</u>	<u>89,828</u>	<u>89,828</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$90,157</u></u>	<u><u>\$90,157</u></u>	<u><u>\$28,590</u></u>	<u><u>(\$61,567)</u></u>



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

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	360,488	240,975	108,743	132,232
<i>Excess of Revenues Under Expenditures</i>	(360,488)	(240,975)	(108,743)	132,232
<b>Other Financing Sources</b>				
Transfers In	120,000	487	0	(487)
<i>Net Changes in Fund Balance</i>	(240,488)	(240,488)	(108,743)	131,745
<i>Fund Balance Beginning of Year</i>	240,001	240,001	240,001	0
Prior Year Encumbrances Appropriated	487	487	487	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$131,745</u>	<u>\$131,745</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Courthouse Roof and Projects Fund  
 For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	112,654	112,654	112,654	0
<i>Fund Balance End of Year</i>	<u>\$112,654</u>	<u>\$112,654</u>	<u>\$112,654</u>	<u>\$0</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Electronic Document Management System Fund*  
*For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$27,272	\$27,272	\$16,566	(\$10,706)
<b>Expenses</b>				
Materials and Supplies	500	500	0	500
Contractual Services	16,066	16,066	16,066	0
Capital Outlay	45,682	45,682	35,856	9,826
<i>Total Expenses</i>	<u>62,248</u>	<u>62,248</u>	<u>51,922</u>	<u>10,326</u>
<i>Net Changes in Fund Balance</i>	(34,976)	(34,976)	(35,356)	(380)
<i>Fund Balance Beginning of Year</i>	11,743	11,743	11,743	0
Prior Year Encumbrances Appropriated	<u>33,939</u>	<u>33,939</u>	<u>33,939</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,706</u></u>	<u><u>\$10,706</u></u>	<u><u>\$10,326</u></u>	<u><u>(\$380)</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Health Insurance Shared Corridor Fund  
 For the Year Ended December 31, 2019*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$13,830	\$13,830	\$13,830	\$0
<b>Expenses</b>				
Claims	13,830	13,830	13,830	0
<i>Net Changes 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>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**STATISTICAL  
SECTION**

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**Crawford County, Ohio**  
*Statistical Section Description*

This part of Crawford County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

**CONTENTS**

**Financial Trends ..... S2**

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

**Revenue Capacity..... S12**

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

**Debt Capacity ..... S24**

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

**Demographic and Economic Information ..... S29**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

**Operating Information ..... S31**

These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

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

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$41,980,979	\$42,030,439	\$41,156,048	\$37,481,382
Restricted	19,282,135	18,254,085	20,356,982	20,379,552
Unrestricted (Deficit)	<u>2,045,068</u>	<u>3,831,465</u>	<u>4,979,713</u>	<u>6,071,811</u>
Total Governmental Activities Net Position	<u>63,308,182</u>	<u>64,115,989</u>	<u>66,492,743</u>	<u>63,932,745</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	1,224,380	1,174,473	1,121,463	5,383,600
Unrestricted	<u>50,058</u>	<u>119,397</u>	<u>179,511</u>	<u>215,124</u>
Total Business-Type Activities Net Position	<u>1,274,438</u>	<u>1,293,870</u>	<u>1,300,974</u>	<u>5,598,724</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	43,205,359	43,204,912	42,277,511	42,864,982
Restricted	19,282,135	18,254,085	20,356,982	20,379,552
Unrestricted (Deficit)	<u>2,095,126</u>	<u>3,950,862</u>	<u>5,159,224</u>	<u>6,286,935</u>
Total Primary Government Net Position	<u>\$64,582,620</u>	<u>\$65,409,859</u>	<u>\$67,793,717</u>	<u>\$69,531,469</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.  
The County reported the impact of GASB Statement No. 75 beginning in 2017.



2014	2015	2016	2017	2018	2019
\$37,228,378	\$38,489,024	\$38,848,634	\$39,697,854	\$41,473,268	\$41,290,794
20,606,359	20,732,376	22,655,490	24,286,107	25,708,894	28,374,768
(4,945,528)	(4,124,196)	(5,776,469)	(15,078,610)	(16,660,409)	(20,770,627)
<u>52,889,209</u>	<u>55,097,204</u>	<u>55,727,655</u>	<u>48,905,351</u>	<u>50,521,753</u>	<u>48,894,935</u>
5,277,521	5,195,402	5,092,243	4,995,005	4,896,392	4,802,763
196,879	212,699	251,919	298,170	351,075	271,355
<u>5,474,400</u>	<u>5,408,101</u>	<u>5,344,162</u>	<u>5,293,175</u>	<u>5,247,467</u>	<u>5,074,118</u>
42,505,899	43,684,426	43,940,877	44,692,859	46,369,660	46,093,557
20,606,359	20,732,376	22,655,490	24,286,107	25,708,894	28,374,768
(4,748,649)	(3,911,497)	(5,524,550)	(14,780,440)	(16,309,334)	(20,499,272)
<u>\$58,363,609</u>	<u>\$60,505,305</u>	<u>\$61,071,817</u>	<u>\$54,198,526</u>	<u>\$55,769,220</u>	<u>\$53,969,053</u>

**Crawford County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2010	2011	2012	2013
<b>Expenses</b>				
Governmental Activities				
General Government				
Legislative and Executive	\$4,264,896	\$4,184,705	\$4,247,964	\$4,109,188
Judicial	2,316,244	2,168,933	2,288,337	2,292,230
Internal Service Fund-External Portion	0	0	0	0
Public Safety				
Criminal Justice Services	99,629	1,960,973	1,908,111	1,942,384
Jail Operation	2,071,455	2,100,250	2,282,282	2,488,758
Other Public Safety	3,720,723	1,693,219	1,877,806	1,778,645
Public Works				
	11,596,896	12,675,447	11,949,745	11,257,175
Health				
Developmental Disabilities	4,313,585	4,774,233	4,767,686	4,715,932
Other Health	1,503,309	1,298,936	1,235,941	1,258,607
Intergovernmental	70,280	0	0	0
Human Services				
Child Welfare	1,895,790	1,798,983	1,940,609	2,102,160
County Home	1,374,944	553,065	0	0
Job and Family Services	5,940,657	4,475,883	3,463,289	3,404,357
Other Human Services	2,204,258	1,735,252	1,592,655	2,065,527
Economic Development	657,676	138,378	90,192	108,501
Interest and Fiscal Charges	845,717	649,060	730,294	555,989
Total Governmental Activities Expenses	<u>42,876,059</u>	<u>40,207,317</u>	<u>38,374,911</u>	<u>38,079,453</u>
Business-Type Activities				
Sewer	203,204	201,194	216,709	251,716
Total Primary Government Expenses	<u>43,079,263</u>	<u>40,408,511</u>	<u>38,591,620</u>	<u>38,331,169</u>
<b>Program Revenues</b>				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	3,177,608	3,248,573	3,070,951	2,633,059
Judicial	1,063,879	1,245,745	1,207,404	1,198,313
Internal Service Fund-External Portion	0	0	0	0
Public Safety				
Criminal Justice Services	0	1,910	33	34
Jail Operation	56,005	59,657	144,590	134,379
Other Public Safety	532,899	582,554	517,878	482,073
Public Works				
	6,353,560	6,615,393	6,779,405	6,034,977
Health				
Developmental Disabilities	0	0	0	0
Other Health	1,039,398	725,001	675,792	590,725
Human Services				
Child Welfare	32,799	71,227	38,254	101,935
County Home	611,904	75,035	0	0
Job and Family Services	1,510,181	1,126,165	1,131,873	839,455
Other Human Services	170,905	165,978	172,435	283,869
Economic Development	37,000	1,000	0	0
Operating Grants, Contributions, and Interest				
	15,620,291	12,722,777	12,717,807	11,921,292
Capital Grants and Contributions				
	7,763,950	29,081	486,753	1,681,557
Total Governmental Activities Program Revenues	<u>37,970,379</u>	<u>26,670,096</u>	<u>26,943,175</u>	<u>25,901,668</u>

2014	2015	2016	2017	2018	2019
\$4,233,970	\$4,465,816	\$4,903,590	\$5,232,867	\$5,302,283	\$5,743,474
2,398,258	2,512,270	2,765,487	3,120,251	3,464,322	3,958,450
0	6,395	6,296	4,456	6,738	0
2,188,681	2,080,966	2,072,271	2,043,690	2,256,147	2,440,698
2,581,772	2,476,862	2,551,435	2,581,532	2,769,632	2,871,693
1,659,392	1,736,161	1,972,018	2,362,087	2,469,559	3,516,189
11,226,605	10,379,311	9,447,354	10,977,579	10,647,776	12,103,072
5,183,784	5,486,464	4,443,148	5,099,270	4,088,240	4,451,754
1,193,406	736,609	1,277,227	1,218,419	1,550,766	2,305,530
0	0	0	0	0	0
1,989,641	2,174,443	2,056,701	2,426,732	2,869,574	3,679,317
0	0	0	0	0	0
3,523,229	3,506,450	3,257,074	3,405,389	4,219,903	4,248,846
1,546,153	1,551,877	1,826,425	2,314,488	2,198,110	3,015,304
82,771	24,592	92,963	120,147	56,714	19,645
483,415	495,050	359,249	311,815	219,130	190,330
38,291,077	37,633,266	37,031,238	41,218,722	42,118,894	48,544,302
368,446	339,942	320,400	330,202	345,635	403,894
38,659,523	37,973,208	37,351,638	41,548,924	42,464,529	48,948,196
2,071,950	2,228,320	2,336,681	2,151,489	2,742,914	2,919,172
1,147,836	1,180,323	1,449,204	1,488,745	1,434,620	1,341,696
0	5,792	6,669	4,414	6,503	0
0	0	0	0	2,113	0
97,231	118,884	153,192	160,692	90,351	234,782
496,577	531,780	621,213	608,563	674,876	679,406
5,884,800	5,244,223	4,956,948	6,662,262	5,118,991	6,469,281
0	67,136	228,614	264,340	34,920	0
534,508	456,422	595,735	777,043	766,816	930,939
73,138	150,613	36,001	72,792	0	89,381
0	0	0	0	0	0
451,077	507,621	348,148	844,787	894,990	1,100,164
291,885	279,130	282,015	179,283	196,888	180,573
0	0	0	0	0	0
13,209,560	13,437,791	12,459,233	13,008,227	13,248,109	15,086,480
204,192	1,152,779	139,038	703,745	1,624,537	0
24,462,754	25,360,814	23,612,691	26,926,382	26,836,628	29,031,874

(continued)

**Crawford County, Ohio**  
*Changes in Net Position (continued)*  
*Last Ten Years*  
*(accrual basis of accounting)*

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Business-Type Activities				
Charges for Services				
Sewer	\$201,395	\$219,887	\$223,354	\$222,037
Capital Grants and Contributions	0	0	0	0
Total Business-Type Activities				
Program Revenues	<u>201,395</u>	<u>219,887</u>	<u>223,354</u>	<u>222,037</u>
Total Primary Government				
Program Revenues	<u>38,171,774</u>	<u>26,889,983</u>	<u>27,166,529</u>	<u>26,123,705</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(4,905,680)	(13,537,221)	(11,431,736)	(12,177,785)
Business-Type Activities	(1,809)	18,693	6,645	(29,679)
Total Primary Government Net Expense	<u>(4,907,489)</u>	<u>(13,518,528)</u>	<u>(11,425,091)</u>	<u>(12,207,464)</u>
<b>General Revenues and Other</b>				
<b>Changes in Net Position</b>				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,209,754	1,379,673	1,231,181	1,166,292
Public Safety-Criminal Justice Services	190,382	1,349,190	1,541,850	1,459,508
Health-Developmental Disabilities	2,590,606	2,658,218	2,692,398	2,628,601
Health-Mental Health	0	0	0	0
Human Services-Child Welfare	181,706	185,855	190,009	188,240
Human Services-County Home	509,940	451,457	0	0
Human Services-Council on Aging	322,743	444,357	448,059	424,226
Sales Taxes Levied for:				
General Operating	3,073,580	3,307,658	3,577,282	3,531,698
Public Safety-Jail Operation	1,382,318	1,308,684	1,443,220	1,413,538
Public Safety-Jail Debt	154,355	343,736	345,371	352,264
Grants and Entitlements not Restricted to				
Specific Purposes	1,465,074	1,464,173	1,034,480	1,182,025
Interest	330,574	197,143	171,207	120,319
Other	1,247,654	1,254,884	1,133,433	1,478,149
Transfers	0	0	0	(4,327,073)
Total Governmental Activities	<u>12,658,686</u>	<u>14,345,028</u>	<u>13,808,490</u>	<u>9,617,787</u>
Business-Type Activities				
Other	538	739	459	356
Transfers	0	0	0	4,327,073
Total Business-Type Activities	<u>538</u>	<u>739</u>	<u>459</u>	<u>4,327,429</u>
Total Primary Government	<u>12,659,224</u>	<u>14,345,767</u>	<u>13,808,949</u>	<u>13,945,216</u>
<b>Change in Net Position</b>				
Governmental Activities	7,753,006	807,807	2,376,754	(2,559,998)
Business-Type Activities	(1,271)	19,432	7,104	4,297,750
Total Primary Government	<u>\$7,751,735</u>	<u>\$827,239</u>	<u>\$2,383,858</u>	<u>\$1,737,752</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.  
Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2014	2015	2016	2017	2018	2019
\$236,943	\$256,354	\$256,461	\$276,770	\$299,875	\$230,464
0	0	0	0	0	0
236,943	256,354	256,461	276,770	299,875	230,464
24,699,697	25,617,168	23,869,152	27,203,152	27,136,503	29,262,338
(13,828,323)	(12,272,452)	(13,418,547)	(14,292,340)	(15,282,266)	(19,512,428)
(131,503)	(83,588)	(63,939)	(53,432)	(45,760)	(173,430)
<u>(13,959,826)</u>	<u>(12,356,040)</u>	<u>(13,482,486)</u>	<u>(14,345,772)</u>	<u>(15,328,026)</u>	<u>(19,685,858)</u>
1,129,589	1,170,608	1,319,544	1,290,976	1,376,580	1,504,207
1,413,076	1,438,602	1,462,215	1,474,637	1,530,290	1,687,591
2,550,175	2,603,899	2,644,429	2,667,054	2,767,707	3,053,639
0	0	0	0	540,714	613,830
184,848	188,979	167,451	301,651	1,312,750	1,342,032
0	0	0	0	0	0
410,828	430,710	543,039	547,585	567,792	625,637
3,676,997	4,002,345	4,037,295	3,953,179	3,903,166	4,122,094
1,468,679	1,618,044	1,630,847	1,600,021	1,519,621	1,318,393
368,670	383,130	387,847	377,247	431,605	242,721
1,273,157	1,345,056	1,241,195	3,238,121	1,441,800	1,413,773
148,677	237,446	148,824	314,720	557,898	1,204,189
1,183,483	1,078,812	466,312	546,661	739,199	757,504
(7,000)	(17,184)	0	0	0	0
<u>13,801,179</u>	<u>14,480,447</u>	<u>14,048,998</u>	<u>16,311,852</u>	<u>16,689,122</u>	<u>17,885,610</u>
179	105	0	2,445	52	81
7,000	17,184	0	0	0	0
<u>7,179</u>	<u>17,289</u>	<u>0</u>	<u>2,445</u>	<u>52</u>	<u>81</u>
<u>13,808,358</u>	<u>14,497,736</u>	<u>14,048,998</u>	<u>16,314,297</u>	<u>16,689,174</u>	<u>17,885,691</u>
(27,144)	2,207,995	630,451	2,019,512	1,406,856	(1,626,818)
(124,324)	(66,299)	(63,939)	(50,987)	(45,708)	(173,349)
<u>(\$151,468)</u>	<u>\$2,141,696</u>	<u>\$566,512</u>	<u>\$1,968,525</u>	<u>\$1,361,148</u>	<u>(\$1,800,167)</u>

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Fund				
Nonspendable	\$205,954	\$258,787	\$329,346	\$251,454
Restricted	54,284	0	0	0
Assigned	223,539	261,850	290,771	2,520,300
Unassigned	<u>2,119,238</u>	<u>3,399,135</u>	<u>4,502,788</u>	<u>3,205,186</u>
Total General Fund	<u>2,603,015</u>	<u>3,919,772</u>	<u>5,122,905</u>	<u>5,976,940</u>
All Other Governmental Funds				
Nonspendable	291,364	280,566	297,109	374,397
Restricted	14,549,811	14,593,520	15,676,112	16,087,667
Committed	81,700	69,572	4,394	21,826
Assigned	0	0	0	0
Unassigned (Deficit)	<u>(712,925)</u>	<u>(574,714)</u>	<u>(129,032)</u>	<u>(63,156)</u>
Total All Other Governmental Funds	<u>14,209,950</u>	<u>14,368,944</u>	<u>15,848,583</u>	<u>16,420,734</u>
Total Governmental Funds	<u><u>\$16,812,965</u></u>	<u><u>\$18,288,716</u></u>	<u><u>\$20,971,488</u></u>	<u><u>\$22,397,674</u></u>

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$208,899	\$248,567	\$237,775	\$280,835	\$234,687	\$275,289
0	0	0	0	56,285	56,405
1,416,901	770,393	1,051,104	1,573,800	3,306,946	2,640,955
<u>4,112,258</u>	<u>5,149,047</u>	<u>3,756,774</u>	<u>4,959,227</u>	<u>2,919,954</u>	<u>3,933,353</u>
<u>5,738,058</u>	<u>6,168,007</u>	<u>5,045,653</u>	<u>6,813,862</u>	<u>6,517,872</u>	<u>6,906,002</u>
371,049	497,281	621,271	479,342	512,488	516,451
16,315,594	17,208,033	18,716,304	20,564,366	22,163,403	24,325,896
86,652	77,406	107,641	125,163	129,690	154,970
85,270	99,922	283,511	114,738	353,142	249,749
<u>(76,687)</u>	<u>(286,720)</u>	<u>(15,763)</u>	<u>(91,939)</u>	<u>(2,291)</u>	<u>0</u>
<u>16,781,878</u>	<u>17,595,922</u>	<u>19,712,964</u>	<u>21,191,670</u>	<u>23,156,432</u>	<u>25,247,066</u>
<u><u>\$22,519,936</u></u>	<u><u>\$23,763,929</u></u>	<u><u>\$24,758,617</u></u>	<u><u>\$28,005,532</u></u>	<u><u>\$29,674,304</u></u>	<u><u>\$32,153,068</u></u>

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

	2010	2011	2012	2013
<b>Revenues</b>				
Property Taxes	\$4,995,942	\$6,412,708	\$6,121,697	\$5,844,140
Sales Taxes	4,461,226	4,788,146	5,352,445	5,315,660
Special Assessments	63,268	64,658	307,096	87,082
Charges for Services	13,813,196	13,182,703	13,006,264	11,451,089
Licenses and Permits	16,685	16,268	24,746	52,325
Fines and Forfeitures	409,574	541,269	367,586	344,327
Intergovernmental	21,510,562	15,250,509	14,008,903	13,891,457
Interest	434,021	230,280	188,485	134,035
Rent	198,445	160,529	41,985	115,301
Other	1,234,159	1,241,638	1,145,686	1,492,350
<b>Total Revenues</b>	<b>47,137,078</b>	<b>41,888,708</b>	<b>40,564,893</b>	<b>38,727,766</b>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	3,996,782	3,909,667	4,062,611	3,805,103
Judicial	2,142,540	2,210,445	2,284,177	2,287,880
Public Safety	5,352,996	5,324,787	5,621,272	5,883,385
Public Works	10,792,634	11,846,803	11,151,044	10,069,437
Health	5,388,566	6,251,419	6,077,845	5,853,040
Human Services	10,990,597	8,535,518	6,942,884	7,052,507
Economic Development	654,966	135,824	91,374	107,520
Capital Outlay	4,863,722	1,330,716	532,137	396,464
Debt Service:				
Principal Retirement	3,373,106	538,334	579,445	1,029,735
Interest and Fiscal Charges	994,408	842,063	836,716	816,959
<b>Total Expenditures</b>	<b>48,550,317</b>	<b>40,925,576</b>	<b>38,179,505</b>	<b>37,302,030</b>
Excess of Revenues Over (Under) Expenditures	(1,413,239)	963,132	2,385,388	1,425,736
<b>Other Financing Sources (Uses)</b>				
General Obligation Refunding Bonds Issued	2,895,000	0	0	0
Special Assessment Bonds Issued	0	0	3,454	0
OPWC Loans Issued	0	0	0	0
OWDA Loans Issued	0	512,619	1,661,998	450
Premium on General Obligation Refunding Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	1,595,852	1,781,789	293,930	1,797,837
Transfers Out	(1,595,852)	(1,781,789)	(1,661,998)	(1,797,837)
<b>Total Other Financing Sources (Uses)</b>	<b>2,895,000</b>	<b>512,619</b>	<b>297,384</b>	<b>450</b>
<b>Net Changes in Fund Balances</b>	<b>\$1,481,761</b>	<b>\$1,475,751</b>	<b>\$2,682,772</b>	<b>\$1,426,186</b>
Debt Service as a Percentage of Noncapital Expenditures	10.2%	3.7%	4.0%	5.2%



2014	2015	2016	2017	2018	2019
\$5,706,737	\$5,842,020	\$6,127,927	\$6,247,256	\$7,579,844	\$8,774,049
5,477,795	5,919,955	5,972,699	6,086,303	5,752,690	5,615,916
98,632	97,425	84,936	95,605	116,825	118,490
10,795,781	10,214,447	10,423,116	12,706,926	11,304,234	13,562,806
28,431	30,353	43,326	30,629	42,366	25,563
333,815	317,059	371,474	314,588	328,221	291,342
14,391,820	16,611,690	13,983,630	16,765,990	15,243,142	15,912,563
130,124	248,811	111,532	351,317	623,826	1,188,298
113,301	110,801	108,051	89,792	88,786	87,486
1,182,111	1,076,841	468,329	545,598	729,040	763,356
<u>38,258,547</u>	<u>40,469,402</u>	<u>37,695,020</u>	<u>43,234,004</u>	<u>41,808,974</u>	<u>46,339,869</u>
4,050,722	4,080,009	4,357,611	4,462,372	4,871,653	4,874,582
2,394,388	2,554,165	2,678,625	2,761,678	3,259,951	3,283,215
6,137,317	6,192,595	6,021,703	6,222,783	6,668,902	6,931,412
10,426,548	10,460,993	8,280,552	10,340,359	9,455,230	11,005,945
6,348,028	6,736,440	5,429,248	6,553,776	5,172,432	6,293,362
6,999,959	7,164,230	6,958,174	7,628,389	8,955,833	9,964,847
98,936	24,592	92,963	120,147	56,714	19,645
239,788	554,903	1,325,913	493,191	306,827	103,393
931,949	1,006,878	1,078,742	1,156,846	1,182,162	1,202,683
472,779	534,469	343,608	346,533	210,498	182,021
<u>38,100,414</u>	<u>39,309,274</u>	<u>36,567,139</u>	<u>40,086,074</u>	<u>40,140,202</u>	<u>43,861,105</u>
<u>158,133</u>	<u>1,160,128</u>	<u>1,127,881</u>	<u>3,147,930</u>	<u>1,668,772</u>	<u>2,478,764</u>
0	2,690,000	0	4,555,000	0	0
0	0	0	0	0	0
0	131,873	0	0	0	0
0	0	0	0	0	0
0	0	0	235,551	0	0
0	(2,570,000)	0	(4,691,566)	0	0
2,601,324	2,047,831	3,619,677	2,798,325	2,573,510	2,769,696
(2,637,195)	(2,215,839)	(3,752,870)	(2,798,325)	(2,573,510)	(2,769,696)
<u>(35,871)</u>	<u>83,865</u>	<u>(133,193)</u>	<u>98,985</u>	<u>0</u>	<u>0</u>
<u>\$122,262</u>	<u>\$1,243,993</u>	<u>\$994,688</u>	<u>\$3,246,915</u>	<u>\$1,668,772</u>	<u>\$2,478,764</u>
3.9%	4.4%	4.2%	4.1%	3.7%	3.3%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial			
2010	\$535,927,610	\$107,297,280	\$1,837,785,400	\$21,958,570	\$24,952,920
2011	536,319,940	111,305,330	1,850,357,914	23,102,330	26,252,648
2012	536,834,910	108,394,790	1,843,513,428	24,544,880	27,891,909
2013	511,979,820	94,421,280	1,732,574,571	26,162,440	29,730,045
2014	512,028,560	92,978,990	1,728,593,000	27,133,560	30,833,591
2015	512,185,440	91,951,370	1,726,105,171	28,242,690	32,093,966
2016	595,445,730	88,227,610	1,953,352,400	31,540,120	35,841,045
2017	595,615,260	87,323,620	1,951,253,942	35,515,150	40,358,125
2018	595,332,950	87,231,620	1,950,184,485	38,333,300	43,560,568
2019	589,163,480	95,355,490	1,955,768,485	87,431,890	99,354,420

Source: Crawford County Auditor

- (1): Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-14 and S-15 for the direct rate by property type.

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax has been phased out. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2010.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed.

Tangible Personal Property		Total		Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$743,070	743,070	\$665,926,530	\$1,863,481,390	\$12.77
0	0	670,727,600	1,876,610,562	11.86
0	0	669,774,580	1,871,405,337	12.05
0	0	632,563,540	1,762,304,616	12.06
0	0	632,141,110	1,759,426,591	12.08
0	0	632,379,500	1,758,199,137	11.14
0	0	715,213,460	1,989,193,445	11.11
0	0	718,454,030	1,991,612,067	12.63
0	0	720,897,870	1,993,745,053	12.73
0	0	771,950,860	2,055,122,905	12.73

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

County	2010	2011	2012	2013	2014
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	4.75	4.77	4.94	4.95	4.97
Commercial/Industrial	4.74	4.79	5.00	5.00	5.00
Tangible/Personal	5.00	5.00	5.00	5.00	5.00
Fairview					
Effective Millage Rates					
Residential/Agriculture	0.93	0.00	0.00	0.00	0.00
Commercial/Industrial	0.92	0.00	0.00	0.00	0.00
Tangible/Personal	1.00	0.00	0.00	0.00	0.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	1.00	1.00	1.00	1.00	1.00
Commercial/Industrial	1.00	1.00	1.00	1.00	1.00
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services					
Effective Millage Rates					
Residential/Agriculture	0.30	0.30	0.32	0.32	0.32
Commercial/Industrial	0.43	0.44	0.48	0.50	0.50
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.80	0.80	0.80	0.80	0.80
Commercial/Industrial	0.80	0.80	0.80	0.80	0.80
Tangible/Personal	0.80	0.80	0.80	0.80	0.80
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	2.75	2.75	2.75	2.75	2.75
Commercial/Industrial	2.75	2.75	2.75	2.75	2.75
Tangible/Personal	2.75	2.75	2.75	2.75	2.75
Total County (Total Direct Rate)	<u>13.25</u>	<u>12.25</u>	<u>12.25</u>	<u>12.25</u>	<u>12.25</u>
Effective Millage Rates					
Residential/Agriculture	12.73	11.82	12.01	12.02	12.04
Commercial/Industrial	12.84	11.98	12.23	12.25	12.25
Tangible/Personal	13.25	12.25	12.25	12.25	12.25
Total Weighted Average Tax Rate	12.77	11.86	12.05	12.06	12.08
School Districts					
Buckeye Central	28.08-30.34	28.08-30.18	26.44-29.79	25.94-29.29	25.89-29.13
Bucyrus	37.94-39.46	38.07-40.56	41.97-43.11	43.85-46.95	43.91-47.10
Colonel Crawford	26.99-42.72	27.00-43.07	27.44-41.84	27.47-42.30	27.49-42.46
Crestline	40.25-55.34	40.49-55.47	45.05-60.72	43.45-59.52	42.83-60.54
Galion	33.80-42.34	33.79-42.49	37.11-47.80	37.20-48.62	37.03-49.07
Wynford	30.24-34.31	30.20-34.22	28.85-37.00	27.99-36.73	27.97-36.67
Joint Vocational School Districts					
Pioneer	2.00-2.31	2.03-2.40	2.08-2.55	2.08-2.59	2.83-3.39
Tri-Rivers	2.20-3.37	2.21-3.49	2.21-3.56	2.04-3.55	2.00-3.62
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

2015	2016	2017	2018	2019
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
4.27	4.27	4.28	4.34	4.35
5.00	5.00	5.00	5.00	4.61
5.00	5.00	5.00	5.00	5.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.86	0.86	0.86	0.87	0.88
1.00	1.00	1.00	1.00	0.92
1.00	1.00	1.00	1.00	1.00
0.28	0.28	1.78	1.78	1.78
0.50	0.50	2.00	2.00	1.84
0.50	0.50	2.00	2.00	2.00
0.86	0.86	0.86	0.87	0.88
1.00	1.00	1.00	1.00	0.92
1.00	1.00	1.00	1.00	1.00
2.36	2.37	2.37	2.40	2.41
2.75	2.75	2.75	2.75	2.54
2.75	2.75	2.75	2.75	2.75
<u>12.45</u>	<u>12.45</u>	<u>13.95</u>	<u>13.95</u>	<u>13.95</u>
10.83	10.84	12.35	12.46	12.50
12.45	12.45	13.95	13.95	13.03
12.45	12.45	13.95	13.95	13.95
11.14	11.11	12.63	12.73	12.73
25.32-28.68	24.92-28.24	24.97-28.77	25.47-26.45	22.26-23.32
44.52-47.76	45.42-48.67	45.71-49.81	42.71-46.66	42.99-46.24
27.00-42.50	28.01-43.50	28.00-43.47	28.54-39.75	28.53-39.36
41.36-59.90	42.24-60.94	43.12-61.63	43.35-60.36	43.65-61.18
36.53-49.21	36.62-49.60	36.81-49.67	34.42-45.76	34.48-46.22
25.30-35.84	24.65-35.24	30.79-40.75	31.58-39.52	30.42-38.04
2.70-3.41	2.70-3.42	2.73-3.39	2.75-3.35	2.76-3.36
2.00-3.65	2.00-3.64	2.00-3.55	2.00-3.60	2.00-3.56
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*

	2010	2011	2012	2013	2014
<b>Out-of-County School Districts</b>					
Mohawk	\$25.14-\$28.44	\$25.13-\$28.34	\$25.14-\$28.41	\$25.09-\$28.88	\$23.71-\$27.50
Plymouth	26.99-28.51	26.95-28.46	27.26-29.65	27.31-30.06	26.89-29.33
Ridgedale	22.72-25.82	25.00-25.02	25.00-25.01	24.00-24.00	24.02-25.37
Upper Sandusky	20.00-21.24	20.00-21.26	20.00-21.40	20.00-21.99	20.05-22.34
Willard	27.17-33.22	30.17-36.27	29.70-37.27	29.73-37.52	30.56-38.13
<b>Corporations</b>					
Bucyrus/City	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
Bucyrus/Colonel Crawford	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Bucyrus/Wynford	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Chatfield	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
Crestline/City	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
Crestline/Colonel Crawford	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Galion/City	3.00-3.00	3.00-3.00	3.00-3.00	3.90-3.90	3.90-3.90
Galion/Crestline	.70-.70	.70-.70	.70-.70	.70-.70	2.00-2.00
New Washington	4.38-4.49	4.38-4.49	4.65-4.68	4.65-4.67	4.65-4.68
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	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
<b>Townships</b>					
Auburn	3.77-4.10	3.77-4.10	3.64-4.10	3.64-4.10	3.64-4.10
Bucyrus	4.80-5.15	4.80-5.15	4.58-5.20	5.59-6.20	5.59-6.20
Chatfield	3.95-4.30	4.40-4.75	4.26-4.80	4.70-5.05	4.71-5.05
Cranberry	2.30-2.30	2.30-2.30	2.24-2.30	2.25-2.30	2.82-2.30
Dallas	3.63-4.30	3.63-4.30	3.48-4.30	3.49-4.30	3.50-4.30
Holmes	3.20-3.22	3.20-3.22	3.21-3.30	3.21-3.30	3.23-3.30
Jackson	2.90-3.22	2.90-3.22	3.16-3.26	3.16-3.26	3.16-3.26
Jefferson	3.70-3.70	3.70-3.70	3.66-3.70	3.66-3.70	3.66-3.70
Liberty	5.22-5.77	5.22-5.77	5.34-5.91	4.22-4.69	4.21-4.68
Lykens	3.07-3.20	3.07-3.20	3.01-3.20	3.01-3.20	3.01-3.20
Polk	5.72-5.77	5.72-5.78	5.09-6.03	5.17-6.04	5.25-6.05
Sandusky	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
Texas	2.70-2.70	2.70-2.70	2.70-2.70	2.70-2.70	2.70-2.70
Tod	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Vernon	3.89-3.94	4.30-4.30	4.19-4.30	4.19-4.30	4.19-4.30
Whetstone	.94-1.10	.94-1.10	.96-1.10	.97-1.10	.96-1.10
<b>Other Districts</b>					
Bucyrus Library	0.00	0.00	0.00	0.00	0.00
Crawford Park District	0.00	0.00	.40-.40	.40-.40	.40-.40
Extension Library District	0.00	.98-.98	.98-.98	.98-.98	.98-.98
Mohawk Community Library	.78-.80	.75-.80	.75-.80	.67-.80	.59-.80
Upper Sandusky Library	1.31-1.40	1.31-1.40	1.31-1.40	1.06-1.40	1.06-1.40
Wyandot East Fire District	1.89-2.27	1.89-2.27	1.89-2.27	1.52-2.27	1.53-2.32

Source: Crawford County Auditor

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Overlapping rates are those of local governments that apply to property owners within Crawford County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

2015	2016	2017	2018	2019
\$23.61-27.43	\$23.30-26.62	\$24.28-29.10	\$24.38-28.53	\$24.00-27.70
26.19-28.91	26.20-30.09	28.18-29.63	28.31-30.34	28.12-31.16
24.00-25.37	23.74-24.93	23.97-25.15	23.55-24.66	23.74-25.00
22.04-24.44	21.88-24.41	21.89-24.35	21.90-24.26	21.84-22.26
30.15-38.10	30.21-37.73	30.21-37.75	29.30-36.27	29.09-35.92
4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
6.30-6.30	6.30-6.30	6.30-6.30	5.86-6.30	5.86-6.30
4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90
2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00
4.44-4.65	4.44-4.65	4.44-4.79	6.57-7.07	6.57-7.07
4.60-4.60	4.60-4.60	4.60-4.60	3.86-4.43	4.12-4.43
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
2.97-4.10	5.07-6.15	2.97-4.09	3.20-3.25	3.20-3.25
4.76-6.20	4.76-6.20	4.76-5.98	4.23-4.69	4.22-4.69
3.59-5.05	5.90-7.00	5.20-6.30	5.97-6.14	5.95-6.14
1.81-2.30	3.41-3.90	1.81-2.30	1.93-2.20	2.11-2.26
2.96-4.30	2.96-4.30	2.96-4.30	3.12-3.66	3.62-4.16
5.19-6.10	5.19-6.10	5.21-6.10	5.45-5.84	5.45-5.84
3.17-3.57	3.57-4.00	2.87-3.30	2.91-3.16	2.91-3.25
3.36-3.66	4.86-5.16	3.36-3.60	3.34-3.19	3.19-3.34
3.81-4.80	3.81-4.80	3.81-4.80	3.93-4.09	3.93-4.14
2.76-3.20	2.76-3.20	2.76-3.20	2.83-3.17	2.83-3.17
5.25-5.59	6.32-6.65	6.66-6.32	6.23-6.40	6.28-6.40
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
2.44-2.70	2.44-2.70	2.44-2.70	2.51-2.56	2.51-2.56
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
3.85-4.30	3.84-4.30	3.84-4.30	3.95-3.96	3.95-3.95
.85-1.10	2.65-2.90	.85-1.10	.88-.98	.88-1.00
0.00	0.00	0.00	63.09-68.21	63.38-67.77
.40-.40	.34-.40	.34-.40	.35-.37	.35-.37
.88-.97	.88-.96	.89-.96	1.18-1.23	1.18-1.24
.58-.80	.56-.78	.60-.80	.60-.80	.62-.80
1.06-1.40	1.00-1.40	1.00-1.39	1.00-1.39	1.02-1.21
1.43-2.32	1.36-2.34	1.37-2.35	1.40-2.43	1.51-2.33

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

Year	Current Taxes Levied (1)(2)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (3)
2010	\$6,418,873	\$5,320,709	82.89%	\$262,761
2011	8,497,858	6,926,716	81.51	322,384
2012	7,987,607	6,433,991	80.55	319,240
2013	7,754,267	6,207,557	80.05	335,921
2014	7,688,327	6,201,735	80.66	291,556
2015	7,764,514	6,235,635	80.31	352,359
2016	7,957,362	6,611,486	83.09	274,425
2017	8,043,998	6,677,969	83.02	295,815
2018	9,514,209	7,689,535	80.82	336,484
2019	10,050,878	8,383,227	83.41	316,910

Source: Crawford County Auditor

- (1) Real estate taxes are billed one year after the property is assessed and is collected semi-annually approximately in February and August. Beginning in 2011, tangible personal property was no longer assessed.
- (2) State reimbursements of rollback, homestead, and tangible personal property exemptions are included.
- (3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.



Total Taxes Collected	Percent of Total Taxes Collected to Current Taxes Levied	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Current Taxes Levied
\$5,583,470	86.99%	\$553,294	8.62%
7,249,100	85.31	570,414	6.71
6,753,231	84.55	603,808	7.56
6,543,478	84.39	565,163	7.29
6,493,291	84.46	606,214	7.88
6,587,994	84.85	530,774	6.84
6,885,911	86.54	546,166	6.86
6,973,784	86.70	740,402	9.20
8,026,019	84.36	612,859	6.44
8,700,137	86.56	675,604	6.72

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**Crawford County, Ohio**  
*Principal Property Taxpayers*  
*Current Year and Nine Years Ago*

	2019			2010		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
Hord Family Farms	\$4,679,360	1	0.61%			
Burkhart Farms	2,892,970	2	0.38			
Timken Company	2,022,840	3	0.26	\$5,065,000	4	0.76%
Bucyrus Precision Tech	1,863,470	4	0.24	3,863,314	10	0.58
Worcester, Ronald	1,780,650	5	0.23	5,255,570	3	0.79
Leonhardt Farms	1,777,090	6	0.23			
Sunrise Cooperative	1,613,660	7	0.21			
Imasen Bucyrus Tech	1,560,100	8	0.20	5,029,742	5	0.76
Walmart	1,310,950	9	0.17			
Stimens Kurt Trustee	1,266,120	10	0.16			
General Electric				5,874,285	1	0.88
TPI Acquisition				5,558,685	2	0.83
Arctic Cat				4,933,400	6	0.74
Hydraulic Technologies, Inc.				4,579,057	7	0.69
Baja Boats				4,397,971	8	0.66
Wesley Yard, LLC				4,052,285	9	0.61
All Other	751,183,650		97.31	617,317,221		92.70
Total	<u>\$771,950,860</u>		<u>100.00%</u>	<u>\$665,926,530</u>		<u>100.00%</u>

Source: Crawford County Auditor

**Crawford County, Ohio**  
*Taxable Sales by Type*  
*Last Ten Years*

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Sales Tax Payments	\$1,661,644	\$1,672,215	\$1,652,074	\$1,671,550
Direct Pay Tax Return Payments	533,712	554,943	532,430	538,999
Seller's Use Tax Return Payments	474,675	503,075	529,362	587,613
Consumer's Use Tax Return Payments	86,756	116,170	145,954	118,704
Motor Vehicle Tax Payments	896,213	1,007,597	1,026,855	1,093,238
Non-Resident Motor Vehicle Tax Payments	1,465	2,273	2,319	2,920
Watercraft and Outboard Motors	7,727	6,254	9,543	4,609
Department of Liquor Control	19,706	20,779	21,760	23,240
Sales Tax on Motor Vehicle Fuel Refunds	814	775	1,421	1,089
Sales/Use Tax Voluntary Payments	4,781	4,775	10,071	9,548
Statewide Master Numbers	1,220,883	1,310,093	1,428,230	1,426,108
Sales/Use Tax Assessment Payments	30,211	30,989	28,360	35,906
Streamlined Sales Tax	5,588	4,929	5,176	6,192
Use Tax Amnesty	0	833	7,123	7,826
Managed Audits	0	62	0	0
Adjustments	<u>(333,922)</u>	<u>(275,684)</u>	<u>(34,805)</u>	<u>(230,042)</u>
<b>Total Sales Tax</b>	<b><u>\$4,610,253</u></b>	<b><u>\$4,960,078</u></b>	<b><u>\$5,365,873</u></b>	<b><u>\$5,297,500</u></b>
Total Taxable Sales Rate (1)	1.50%	1.50%	1.50%	1.50%

Source: Crawford County Auditor

- (1) The County Commissioners established by resolution a one-half percent sales tax in 1978.  
 In 1993, the County Commissioners imposed an additional one-half percent sales tax.  
 In 1994, the voters approved a twenty-five year one-half percent sales tax for the construction and operation of a county jail. In 2019, the voters approved a continuing one-half percent sales tax for the administration and maintenance of a county jail.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$1,678,178	\$1,700,181	\$1,750,307	\$1,682,193	\$1,793,794	\$1,513,501
663,424	750,316	712,208	392,912	32,174	28,085
642,177	670,427	763,591	818,730	910,332	1,007,214
124,171	119,526	141,101	166,801	164,309	151,485
1,155,868	1,219,119	1,194,948	1,296,486	1,368,252	1,340,274
3,194	6,641	5,821	5,914	4,753	7,196
6,804	10,397	10,694	10,756	12,558	13,870
23,982	25,549	29,920	30,226	31,523	28,866
1,641	1,502	744	708	901	789
92,874	4,739	2,011	1,949	3,804	3,241
1,447,056	1,441,323	1,389,856	1,458,531	1,480,478	1,452,255
19,459	45,038	28,825	49,280	39,538	29,108
9,241	7,668	8,513	15,660	15,576	100,123
47	44	17	978	2,095	1,072
6,064	8,308	21,200	6,664	4,094	7,454
<u>(359,834)</u>	<u>(7,259)</u>	<u>(3,767)</u>	<u>(7,341)</u>	<u>(9,789)</u>	<u>(1,325)</u>
<u>\$5,514,346</u>	<u>\$6,003,519</u>	<u>\$6,055,989</u>	<u>\$5,930,447</u>	<u>\$5,854,392</u>	<u>\$5,683,208</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

**Crawford County, Ohio**  
*Ratios of Outstanding Debt, by Type*  
*Last Ten Years*

Governmental Activities							
General Obligation Bonds							
Year	Jail	Job and Family Services Building	Landfill Improvements	Other	Special Assessment Bonds	OPWC Loan	OWDA Loans
2010	\$2,812,165	\$135,000	\$2,837,196	\$7,771,820	\$0	\$0	\$0
2011	2,599,624	70,000	2,672,673	7,856,609	0	0	512,619
2012	2,341,533	0	2,482,138	7,526,097	293,428	0	503,454
2013	2,071,445	0	2,269,816	7,180,240	292,927	0	0
2014	1,768,704	0	1,998,469	6,824,383	280,978	0	0
2015	1,450,963	0	1,725,000	6,485,747	269,100	131,873	0
2016	1,108,222	0	1,430,000	6,073,531	250,011	117,220	0
2017	757,715	0	1,105,000	5,727,585	237,818	102,567	0
2018	381,357	0	795,000	5,243,057	225,309	87,914	0
2019	0	0	465,000	4,763,656	212,279	73,261	0

Source: Crawford County Auditor

(1) Population and the personal income of the County can be found on S29.

<u>Business-Type Activities</u>				
<u>General</u>				
<u>Obligation</u>		<u>Total</u>		<u>Percentage</u>
<u>Bonds</u>	<u>OPWC</u>	<u>Primary</u>	<u>Per</u>	<u>of Personal</u>
<u>Waterline</u>	<u>Loan</u>	<u>Government</u>	<u>Capita (1)</u>	<u>Income (1)</u>
\$537,368	\$39,663	\$14,133,212	\$323	1.11%
494,889	38,424	14,244,838	329	1.03
452,706	34,706	13,634,062	318	0.96
403,610	32,227	12,250,265	286	0.86
342,174	29,748	11,244,456	265	0.77
280,738	27,269	10,370,690	245	0.71
214,302	24,790	9,218,076	219	0.63
145,000	22,311	8,097,996	194	0.55
75,000	19,832	6,827,469	164	0.44
0	17,353	5,531,549	133	0.34

**Crawford County, Ohio**  
*Legal Debt Margin Information*  
*Last Ten Years*

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Debt Limit	\$15,148,163	\$15,268,190	\$15,244,365	\$14,314,089
Total Net Debt Applicable to Limit	<u>6,595,000</u>	<u>6,345,000</u>	<u>6,070,000</u>	<u>5,780,000</u>
Legal Debt Margin	<u>\$8,553,163</u>	<u>\$8,923,190</u>	<u>\$9,174,365</u>	<u>\$8,534,089</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	43.54%	41.56%	39.82%	40.38%



**Legal Debt Margin Calculation for Year 2019**

Assessed Value	\$771,950,860
Debt Limit	17,798,772
Debt Applicable to Limit	
General Obligation Bonds	5,040,000
Special Assessment Bonds	212,279
OPWC Loan	90,614
Less Exemptions	(1,702,893)
Less Amount Available in Debt Service Fund	<u>(87,115)</u>
Total Net Debt Applicable to Limit	<u>3,552,885</u>
Legal Debt Margin	<u><u>\$14,245,887</u></u>

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$14,303,528	\$14,309,488	\$16,380,337	\$16,461,351	\$16,522,447	\$17,798,772
<u>5,480,000</u>	<u>5,235,000</u>	<u>4,734,299</u>	<u>4,312,824</u>	<u>3,901,018</u>	<u>3,552,885</u>
<u><u>\$8,823,528</u></u>	<u><u>\$9,074,488</u></u>	<u><u>\$11,646,038</u></u>	<u><u>\$12,148,527</u></u>	<u><u>\$12,621,429</u></u>	<u><u>\$14,245,887</u></u>
38.31%	36.58%	28.90%	26.20%	23.61%	19.96%

**Crawford County, Ohio**  
*Ratios of General Bonded Debt Outstanding*  
*Last Ten Years*

<u>Year</u>	<u>General Bonded Debt Outstanding (1)</u>	<u>Percentage of Estimated Actual Value of Taxable Property (2)</u>	<u>Per Capita (3)</u>
2010	\$14,093,549	0.76%	\$321.89
2011	13,693,795	0.73	315.86
2012	12,802,474	0.68	298.61
2013	11,925,111	0.64	278.57
2014	10,933,730	0.62	257.39
2015	9,942,448	0.57	235.01
2016	8,826,055	0.50	209.73
2017	7,735,300	0.39	185.29
2018	6,494,414	0.33	156.30
2019	5,228,656	0.26	126.01

Source: Crawford County Auditor

- (1) Refer to S24 for the breakdown of general bonded debt outstanding.
- (2) The actual value of taxable property can be found on S13.
- (3) The population of the County can be found on S29.

Resources have not been externally restricted for the repayment of debt. Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

**Crawford County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2010	43,784	\$1,275,078	\$29,122	12.40%
2011	43,354	1,376,657	31,754	11.20
2012	42,874	1,418,675	33,089	8.70
2013	42,808	1,418,657	33,140	8.80
2014	42,480	1,452,731	34,198	6.50
2015	42,306	1,452,745	34,339	5.70
2016	42,083	1,459,228	34,675	6.00
2017	41,746	1,471,213	35,242	5.70
2018	41,550	1,537,849	37,012	5.20
2019	41,494	1,605,984	38,704	4.70

Source: Labor Market Information

**Crawford County, Ohio**  
*Principal Nonpublic Employers*  
*Current Year and Nine Years Ago*

Employer	2019			2010		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Avita Health System	1,355	1	7.79%			
Timken Company	352	2	2.03	300	3	1.72%
Covert Manufacturing, Inc.	300	3	1.72	300	4	1.72
Imasen Bucyrus Tech	279	4	1.60	550	1	3.17
Bucyrus Precision Tech	243	5	1.40	185	6	1.06
Ohio Mutual Insurance Group	234	6	1.34			
General Electric	228	7	1.31	185	7	1.06
Lifetouch	186	8	1.07	175	9	1.01
Bucyrus Blades	183	9	1.05	175	8	1.01
Hord Family Farms	173	10	0.99			
Galion Community Hospital				404	2	2.32
Bucyrus Community Hospital				185	5	1.06
Arctic Cat				130	10	0.75
<b>Total</b>	<b>3,533</b>		<b>20.30%</b>	<b>2,589</b>		<b>14.88%</b>
<b>Total Employed within County</b>	<b>17,400</b>			<b>17,400</b>		

Sources: Crawford County Economic Development and Labor Market Information

**Crawford County, Ohio**  
*Full-Time County Government Employees as of December 31 by Program*  
*Last Ten Years*

Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Legislative and Executive	47	49	47	49	48	50	47	48	49	48
Judicial	38	38	35	32	34	33	38	38	42	41
Public Safety										
Jail Operation	27	28	28	30	29	30	30	29	30	33
Other Public Safety	40	38	44	43	41	42	40	39	40	40
Public Works	28	27	26	26	21	22	22	22	22	23
Health										
Developmental Disabilities	52	53	53	57	54	50	50	48	34	35
Other Health	9	8	9	9	12	9	9	9	9	9
Human Services										
County Home	18	0	0	0	0	0	0	0	0	0
Job and Family Services	59	52	48	43	44	44	43	45	46	46
Other Human Services	17	13	13	13	12	14	13	15	15	14
Economic Development	1	1	1	1	0	0	0	0	0	0
<b>Total</b>	<u><u>336</u></u>	<u><u>307</u></u>	<u><u>304</u></u>	<u><u>303</u></u>	<u><u>295</u></u>	<u><u>294</u></u>	<u><u>292</u></u>	<u><u>293</u></u>	<u><u>287</u></u>	<u><u>289</u></u>

Source: Crawford County Auditor

**Crawford County, Ohio**  
*Operating Indicators by Program/Department*  
*Last Ten Years*

Program/Department	2010	2011	2012	2013	2014
<b>Legislative/Executive</b>					
<b>Auditor</b>					
Number of Non-Exempt Conveyances	845	726	920	936	814
Number of Exempt Conveyances	757	758	803	846	880
Number of Transfers	1,602	1,484	1,723	1,782	1,694
<b>Board of Elections</b>					
Number of Registered Voters	29,170	28,832	29,410	28,151	28,333
Number of Voters Last General Election	14,325	14,024	19,847	9,398	12,205
Percent of Registered Voters Voting	49%	49%	67%	33%	43%
<b>Recorder</b>					
Number of Deeds Filed	1,487	1,389	1,632	1,646	1,559
Number of Mortgages Filed	1,161	1,087	1,287	1,339	1,141
<b>Judicial</b>					
<b>Common Pleas Court</b>					
Number of Civil Cases Filed	598	467	463	365	381
Number of Criminal Cases Filed	187	241	253	248	271
Number of Domestic Cases Filed	330	298	322	280	295
<b>Juvenile Court</b>					
Number of Civil Cases Filed	202	150	132	126	110
Number of Criminal Cases Filed	7	14	14	17	18
Number of Adjudged Delinquent Cases Filed	404	345	249	302	292
<b>Probate Court</b>					
Number of Civil Cases Filed	12	6	7	8	12
<b>Municipal Court</b>					
Number of Civil Cases Filed	1,720	1,832	1,830	1,606	1,335
Number of Criminal Cases Filed	7,160	8,783	8,133	8,585	9,199
<b>Public Safety</b>					
<b>Jail Operation</b>					
Prison Arrivals	1,460	1,569	1,606	1,652	1,538
Releases	1,495	1,531	1,584	1,641	1,534
Average Daily Count	77	81	103	114	116
<b>Public Works</b>					
<b>Engineer</b>					
Roads Resurfaced	5	6	4	7	4
Bridges Repaired	7	0	3	6	5
Bridges Replaced	1	1	1	1	3
Culverts Built	8	2	5	0	1
<b>Health</b>					
<b>Dog and Kennel</b>					
Number of Dog Licenses Sold	8,703	8,559	8,261	8,320	8,069
Number of Kennel Licenses Sold	99	93	79	70	67
<b>Developmental Disabilities</b>					
Number of Students Enrolled at Fairway	15	12	11	16	8
Number of Students Enrolled at Waycraft	141	113	116	113	123
<b>Business-Type Activity</b>					
<b>Sewer</b>					
Water Consumption (thousands of gallons)	8,783	9,740	8,586	9,209	7,412

Source: Various county departments

2015	2016	2017	2018	2019
861	946	993	941	1,005
861	892	786	870	806
1,722	1,838	1,779	1,811	1,811
27,259	28,156	28,268	28,582	27,292
12,920	19,534	9,732	14,464	6,423
47%	69%	34%	51%	24%
1,591	2,230	2,097	2,781	2,198
1,202	3,204	3,154	3,843	2,811
367	336	408	301	283
404	388	370	409	501
282	313	275	271	286
103	105	109	112	125
29	14	10	9	10
267	309	291	153	228
8	3	6	12	9
1,492	1,426	1,611	1,775	1,712
8,794	9,006	8,889	7,546	6,537
1,610	1,144	1,564	1,686	1,788
1,622	1,603	1,583	1,662	1,724
109	108	94	101	116
5	5	3	4	6
2	5	3	4	1
3	0	1	1	1
2	0	2	1	0
8,199	8,196	8,459	8,367	8,355
49	42	20	10	10
0	48	50	46	53
4	106	99	0	0
8,599	8,625	8,377	8,685	9,286

**Crawford County, Ohio**  
*Capital Asset Statistics by Program/Department*  
*Last Ten Years*

Program/Department	2010	2011	2012	2013
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	1
Judicial				
Juvenile Court				
Vehicles	2	2	2	2
Public Safety				
Emergency Management				
Vehicles	2	2	2	2
Sheriff				
Vehicles	28	26	26	28
Public Works				
Engineer				
Vehicles	71	73	68	68
Roads (miles)	233.9	233.9	233.9	233.9
Bridges	186	193	196	197
Culverts	2,244	2,246	2,251	2,251
Sewer Plants	3	3	3	4
Sewer Lines (miles)	3.50	3.50	3.50	9.50
Water Lines (miles)	7.50	7.50	7.50	7.50
Health				
Developmental Disabilities				
Vehicles	0	2	3	3
Dog and Kennel				
Vehicles	1	1	2	2
Solid Waste				
Vehicles	24	23	25	26
Human Services				
Child Welfare				
Vehicles	2	1	1	1
County Home				
Vehicles	5	1	1	1
Job and Family Services				
Vehicles	8	8	8	8
Veterans Services				
Vehicles	2	2	2	2

Source: Various county departments



2014	2015	2016	2017	2018	2019
1	1	1	1	1	1
1	1	0	0	0	0
2	3	3	3	3	3
2	2	2	2	3	2
32	34	28	31	35	23
69	74	72	74	76	82
233.9	233.9	233.9	233.9	233.9	233.9
197	200	200	200	200	200
2,251	2,253	2,253	2,253	2,254	2,254
4	3	3	3	3	3
9.50	9.50	9.50	9.50	9.50	9.50
7.50	7.50	7.50	7.50	7.50	7.50
3	3	4	5	5	3
2	2	2	2	2	2
26	28	28	28	27	27
1	1	1	1	5	5
1	0	0	0	0	0
8	8	7	7	3	3
2	2	2	2	3	4

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# OHIO AUDITOR OF STATE KEITH FABER



## CRAWFORD COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/1/2020

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

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