

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2003

**Robin E. Hildebrand**

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Sheets

GAAP Coordinator

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*For the Year Ended December 31, 2003*  
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Crawford County Auditor

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Robin E. Hildebrand

June 23, 2004

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, 2003. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities.

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

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

GAAP require the 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 Accountants' Report. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

#### REPORTING ENTITY

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

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

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

## COUNTY ORGANIZATION AND SERVICES

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

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

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

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

## ECONOMIC CONDITION AND OUTLOOK

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

The economic condition of Crawford County has stabilized since the early part of the 1980's when unemployment reached 18 percent. Crawford County's unemployment has been increasing slightly since 2000. This increase in unemployment can be attributed in large part to the impact of the national recession.



Even though unemployment rates have risen in the County over the last couple of years, there are several companies that have been able to consider expansions during this difficult economic cycle. Bucyrus Precision Technologies (BPT), a manufacturer of transmission shafts and rear wheel spindle shafts for the Honda Accord, completed construction of a 75,000 square foot expansion of the current facility to manufacture additional main shafts and secondary shafts. This expansion increased production by approximately 20 percent. BPT completed construction in May 2004 and increased employment to one hundred and eighty-four full-time employees. The total investment expected for this expansion was \$7.5 million, which is in addition to the \$45 million BPT has already made to the community. Carlisle Engineered Products, a manufacturer of injection molded products for the automotive industry, is in the process of installing additional plastic injection presses and related machinery and equipment. Carlisle Engineered Products expects installation to be completed by the Fall of 2004 and would retain employment of one hundred and seventy-five employees. The total investment expected for the project is estimated at \$5.3 million.

## CURRENT MAJOR INITIATIVES

County Commissioners have been responsible for various building projects over the last several years. During 2003, the County continued renovations to the existing courthouse that will be used for the three court systems. These renovations will include updates to mechanical and electrical systems, replacement of windows, and repairs to the exterior of the facility. Additional space for the court systems will also be provided. The anticipated cost of these renovations is nearly \$4 million. In June of 2004, to replenish cash reserves that were utilized for the project, the County Commissioners issued \$2,000,000 in bond anticipation notes.

During 2003, the County Commissioners formally requested proposals from private companies for the potential lease, sale, or construction of a transfer facility at the Sanitary Landfill. These proposals were reviewed by the County to determine if they were in the best financial interest of Crawford County residents. Upon review of proposals, the County Commissioners entered into a lease agreement with Santek Environmental on May 17, 2004 to manage the Sanitary Landfill facility. This agreement states that Santek Environmental will assume all future construction costs of future cells. It further states that the County be paid a monthly royalty fee and annual equipment lease fees. Under this agreement, the County retains ownership and responsibility for setting rates for the disposal of solid waste at the facility. In addition, Santek Environmental anticipates expanding the market area for the Sanitary Landfill facility.

Efforts continue at the County Jail to secure out-of-county inmates to help subsidize the cost of operating the local jail. In 2002, County Commissioners passed legislation that limits contributions from the General Fund to \$500,000 annually. These steps are being taken in an effort to control the General Fund financial liability for operating the jail. In 2003, the use of settlement money received in 2002 was used to retire the current year's debt requirements rather than sales tax revenues.

In 2003, the Crawford County Emergency Management Agency updated the emergency operation plan of the County. This plan was made possible through a grant received from the Federal Emergency Management Agency. The plan includes a resource manual, communication plan, special operations guideline, a large gathering plan, a facility plan, volunteer resource plan, and a citizen core counsel guide.

In 2003, the County Auditor completed a project to provide digitized mapping services, including digitized tax maps and orthophotos, for the County. Currently, a Geographic Information Systems (GIS) website is being developed to make this information available to other governmental agencies and the general public via the Internet. Anticipated completion of this website is Summer 2004.

## FUTURE MAJOR INITIATIVES

The County Commissioners completed a feasibility study to expand the current rural water system to include areas in the northeast part of the County. They are in the process of seeking input from residents and securing necessary funding. Anticipated funding consists of tap-in fees from residents and grants or low interest loans. There are potentially four hundred fourteen new customers with this expansion, which will include approximately twenty miles of water line.

The County Commissioners completed a feasibility study to provide a centralized sewer system for the Sugar Grove area of Whetstone Township. Currently, this area does not have an existing centralized sewer system and individual systems are either non-existent or failing. The project has been approved, and partial funding in the form of grants has been received. Additional funding is being sought for the

## FINANCIAL INFORMATION

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

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

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

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

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

## INTERNAL SERVICE FUNDS

Crawford County has two internal service funds to account for the worker's compensation program and the health insurance benefits program of the County. During 1994, the County terminated the retrospective rating program for workers' compensation benefits and returned to the experience-rated program. However, since the retrospective rating plan obligates the County for the duration of the claims incurred while participating in the program, the Workers' Compensation Internal Service Fund has remained open up until recently. Since all activity of this fund has been finalized, it has been closed.

Crawford County has a self-insurance program for health benefits. The employees' share in the cost of monthly premiums with the County and this program was implemented in an attempt to help control the rising cost of health insurance premiums. The net assets of this fund were \$351,124 as of December 31, 2003. This compares to \$86,350 for 2002.

#### CASH MANAGEMENT

All County cash is pooled for investment purposes. During the year ended December 31, 2003, the County's cash resources were divided among the following types of deposits and investments: repurchase agreements; certificates of deposit; STAR Ohio, an investment pool operated by the Ohio State Treasurer; and negotiable order of withdrawal accounts. Interest earned on investments is credited to the General Fund, except as stipulated by State statute or by County resolution. Interest credited to the General Fund in 2003 was \$644,599. The County's deposits are collateralized by specific or pooled collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The market value of the pooled collateral must equal at least 105 percent of the public funds on deposit. The collateral is held by trustees of the financial institutions. The County regularly reviews the market value of the pool to ensure that adequate collateral is being provided.

#### DEBT ADMINISTRATION

During 2003, the County issued \$2,000,000 in bond anticipation notes for the purpose of renovating the courthouse and constructing a cap at the Sanitary Landfill. On June 1, 2004, a \$2,000,000 bond anticipation note was issued to pay a portion of the cost of constructing a county administration building. As of December 31, 2003, other debt of the County consisted of \$16,162,704 in general obligation bonds. All bonds are backed by the full faith and credit of the County. Standard & Poor's Corporation and Moody's Investors Service, Inc. have assigned an underlying rating of A- and BAA I, respectively, to the outstanding general obligation debt of the County. However, a AAA credit rating was listed on the bonds since the County purchased insurance from AMBAC Indemnity Corporation guaranteeing bond payments. The legal debt margin for Crawford County was \$9,954,431 at December 31, 2003.

#### RISK MANAGEMENT

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

#### INDEPENDENT AUDIT

Included in this report is an audit opinion rendered on the County's financial statements by our independent auditor, Betty Montgomery, Auditor of State.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A- 1 3 3, Audits of States and Local Governments. The results of the single audit are published in a separate report.

#### CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Crawford County, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2002. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

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

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

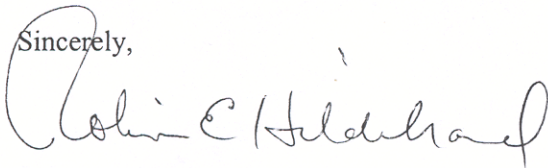
#### ACKNOWLEDGEMENTS

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

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

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

Sincerely,

A handwritten signature in cursive script that reads "Robin E. Hildebrand". The signature is written in dark ink and is positioned above the printed name.

Robin E. Hildebrand  
Crawford County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Crawford County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2002

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



President

Executive Director

**Crawford County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2003*  
*Elected Officials*

Board of Commissioners

Carl Watt (President)  
Moshen Ressallat  
Ronald Hoeft

Auditor

Robin E. Hildebrand

Treasurer

Gary Cole

Recorder

Ruth McKibben Volk

Clerk of Courts

Sue E. Seevers

Coroner

Michael Johnson

Engineer

Gerald W. Riedel

Prosecuting Attorney

Stanley E. Flegm

Sheriff

Ronny J. Shawber

Common Pleas Court Judge

Russell Wiseman

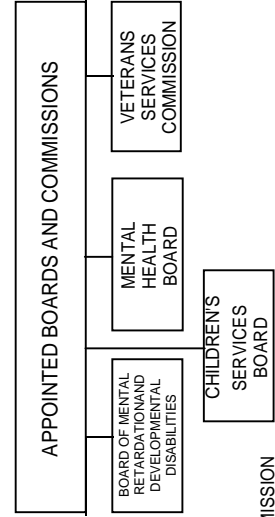
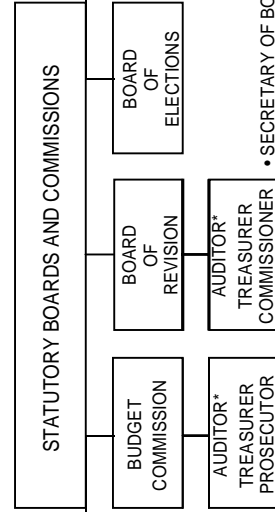
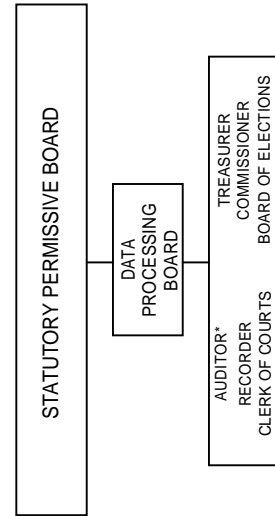
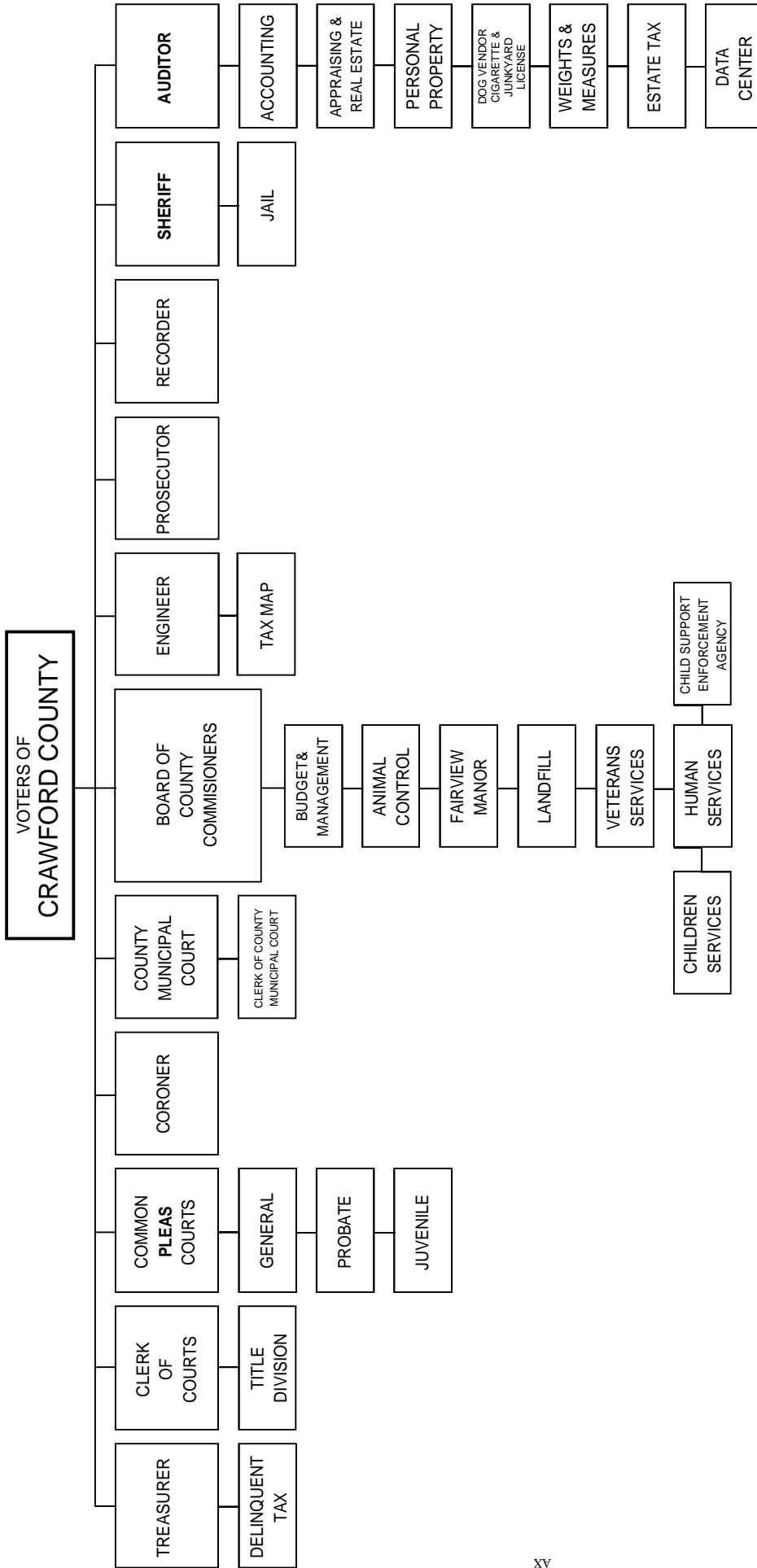
Probate/Juvenile Court Judge

Steven D. Eckstein

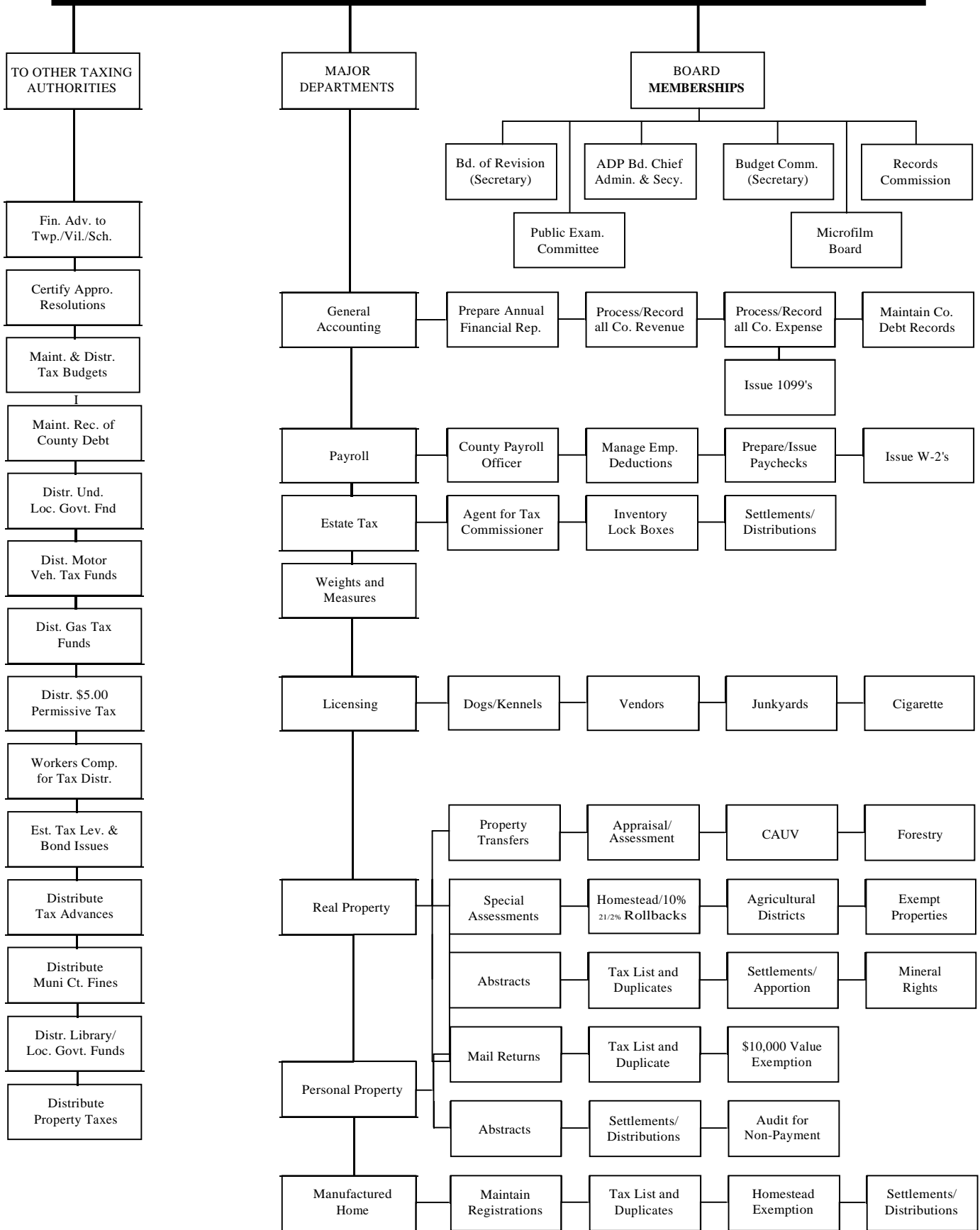
Municipal Court Judge

James Hoover

# ORGANIZATION CHART



# DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



**ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR**





Auditor of State -  
Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Crawford County  
112 East Mansfield Street  
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of **the County's** management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, as of December 31, 2003, and the respective changes in financial position and the cash flows, where applicable, and the budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, County Home, Job and Family Services, Jail Operation Levy, and Mental Retardation and Developmental Disabilities funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2004, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund statements and schedules, and statistical tables are presented for additional analysis and are not a required part of the basic financial statements. We subjected the combining and individual fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects, in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



**Betty Montgomery**  
Auditor of State

June 23, 2004

**CRAWFORD COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2003. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for 2003 are as follows:

The assets of the County exceeded its liabilities at December 31, 2003, by \$37,999 thousand.

The renovation of the County courthouse continued through 2003.

In 2003, the County's long-term debt decreased by \$1,132 thousand.

The Sanitary Landfill's deficit in net assets decreased by \$1,005 thousand.

In 2003, the General Fund balance decreased by \$794 thousand.

Net assets for Governmental Activities decreased by \$508 thousand.

**USING THIS ANNUAL REPORT**

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

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

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

**REPORTING THE COUNTY AS A WHOLE**

**Statement of Net Assets and the Statement of Activities**

One of the most important questions asked about the County's finances is "How did the County do financially during 2003". The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the County as a whole has increased or decreased. Over time, increases or decreases in the County's net assets are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors. Some of these factors are financial and some are not.

**CRAWFORD COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

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

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

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

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

**REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS**

**Fund Financial Statements**

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Auto License and Gas Tax Fund, Child Welfare Fund, County Home Fund, Job and Family Services Fund, Jail Operation Levy Fund, Mental Retardation and Developmental Disabilities Fund, and the Courthouse Renovation 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 government's short-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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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 was 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.

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 fund and the Sanitary Landfill operation. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The Workers' Compensation fund accounts for the claims and liabilities relating to the County's retrospectively rated self-insured workers' compensation program. The self-insured program was terminated in 1994 however, for each year the County elected to participate in this retrospectively rated workers' compensation program the County was responsible for claims incurred. As a result of finalizing activity in this fund, it has been closed. The Health Benefits fund accounts for the claims and liabilities relating to the County's Health Benefits self-insurance program.

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 those funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that used for the proprietary funds.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided 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 assets for 2003 compared to 2002:

Table 1  
Net Assets  
(In thousands)

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
<b>Assets:</b>						
Current and Other Assets	\$20,983	\$23,243	\$712	\$234	\$21,695	\$23,477
Capital Assets, Net	41,191	39,520	4,131	3,654	45,322	43,174
Total Assets	<u>62,174</u>	<u>62,763</u>	<u>4,843</u>	<u>3,888</u>	<u>67,017</u>	<u>66,651</u>
<b>Liabilities:</b>						
<b>Current and Other</b>						
Liabilities	6,953	6,718	1,559	897	8,512	7,615
Long-Term Liabilities	11,710	12,026	8,796	9,494	20,506	21,520
Total Liabilities	<u>18,663</u>	<u>18,744</u>	<u>10,355</u>	<u>10,391</u>	<u>29,018</u>	<u>29,135</u>
<b>Net Assets:</b>						
<b>Invested in Capital</b>						
Assets, Net of Related Debt	31,269	28,536	(2,056)	(2,252)	29,213	26,284
Restricted	8,693	10,450	0	0	8,693	10,450
Unrestricted (Deficit)	3,549	5,033	(3,456)	(4,251)	93	782
Total Net Assets (Deficit)	<u>\$43,511</u>	<u>\$44,019</u>	<u>(\$5,512)</u>	<u>(\$6,503)</u>	<u>\$37,999</u>	<u>\$37,516</u>

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There was a net decrease in current assets for governmental activities because of the cash reserves utilized for the courthouse renovation project with the corresponding increase in net capital assets.

Current and other liabilities remained virtually unchanged. Long-term liabilities decreased from the retirement of debt.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. By far, the largest portion of the County's net assets (74 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to pay for these liabilities. An additional portion of the County's net assets (23 percent) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets may be used to meet the County's ongoing obligations to citizens and creditors. Total net assets increased in 2003. As of December 31, 2003, the County is able to report a positive balance of \$43.51 million for governmental activities. For business-type activities, a negative net asset balance of \$5.51 million is reported.

Table 2 shows the changes in net assets for 2003 as compared to 2002.

Table 2  
Changes in Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Revenues:						
Program Revenues						
Charges for Services	\$5,642	\$5,493	\$2,307	\$2,366	\$7,949	\$7,859
Operating Grants, Contributions, and Interest	12,214	10,889	0	0	12,214	10,889
Capital Grants and Contributions	323	810	42	0	365	810
Total Program Revenues	<u>18,179</u>	<u>17,192</u>	<u>2,349</u>	<u>2,366</u>	<u>20,528</u>	<u>19,558</u>
General Revenues						
Property Taxes	4,211	4,400	0	0	4,211	4,400
Sales Taxes	4,839	4,645	0	0	4,839	4,645
Intergovernmental	1,638	1,628	0	0	1,638	1,628
Interest	602	443	0	0	602	443
Other	1,218	1,367	8	1	1,226	1,368
Total General Revenues	<u>12,508</u>	<u>12,483</u>	<u>8</u>	<u>1</u>	<u>12,516</u>	<u>12,484</u>
Total Revenues	<u>30,687</u>	<u>29,675</u>	<u>2,357</u>	<u>2,367</u>	<u>33,044</u>	<u>32,042</u>
Transfers	(6)	(4)	6	4	0	0
Total Revenues and Transfers	<u>30,681</u>	<u>29,671</u>	<u>2,363</u>	<u>2,371</u>	<u>33,044</u>	<u>32,042</u>

(continued)

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	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Program Expenses:						
General Government						
Legislative and Executive	\$3,721	\$3,175	\$0	\$0	\$3,721	\$3,175
Judicial	2,221	2,055	0	0	2,221	2,055
Public Safety	5,457	5,352	0	0	5,457	5,352
Public Works	4,000	4,154	0	0	4,000	4,154
Health	4,735	4,081	0	0	4,735	4,081
Human Services	9,829	10,175	0	0	9,829	10,175
Intergovernmental	686	490	0	0	686	490
Interest and Fiscal Charges	540	523	0	0	540	523
Sewer	0	0	147	146	147	146
Sanitary Landfill	0	0	1,226	2,616	1,226	2,616
Total Expenses	<u>31,189</u>	<u>30,005</u>	<u>1,373</u>	<u>2,762</u>	<u>32,562</u>	<u>32,767</u>
Increase (Decrease) in Net Assets	<u>(\$508)</u>	<u>(\$334)</u>	<u>\$990</u>	<u>(\$391)</u>	<u>(\$482)</u>	<u>(\$725)</u>

The major program expenses for the County are Human Services, Public Safety, Public Works, and Health. These programs account for 77 percent of the total governmental activities. Human Services represents costs associated with providing services for various state and locally mandated welfare programs. These programs consist of operating a County Home, providing services to the elderly through the Council on Aging, and implementing state and federal requirements for the Child Support, Children Services, and Jobs and Family Services Departments. Public Safety represents costs associated with the operation of the County Jail and the Sheriff's Department. Public Works represents costs associated with the operation of the County Engineer and Highway Department. The Health program represents costs associated with the Mental Retardation and Developmental Disabilities School.

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

The decrease in net assets from 2002 to 2003 for governmental activities reflects increases in the cost of health insurance, utilities, and inflation.

The Sanitary Landfill's expenses decreased in 2003 as a result of the expense incurred in 2002 for EPA fines and corrective measures to bring the facility into compliance with EPA regulations.

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 and unrestricted intergovernmental revenues.

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Table 3  
Governmental Activities  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2003	2002	2003	2002
General Government				
Legislative and Executive	\$3,721	\$3,175	\$1,806	\$1,295
Judicial	2,221	2,055	1,127	1,067
Public Safety	5,457	5,352	4,450	4,452
Public Works	4,000	4,154	(479)	470
Health	4,735	4,081	2,962	2,058
Human Services	9,829	10,175	1,924	2,459
Economic Development	0	0	(7)	0
Intergovernmental	686	490	686	490
Interest and Fiscal Charges	540	523	540	523
Total Expenses	<u>\$31,189</u>	<u>\$30,005</u>	<u>\$13,009</u>	<u>\$12,814</u>

It should be noted that for the Legislative and Executive and Judicial programs, approximately 51 percent of the costs of services are derived from program revenues, including charges for services. Legislative and Executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts. The net cost of services for these departments increased by 24 percent attributable to a rise in the cost of providing health insurance.

For Public Safety, the \$4,450 thousand in net cost of services indicates the General Fund and sales tax support provided for the operation of the County Jail and Sheriff's Departments. In 2002, legislation was enacted limiting General Fund contributions to the County Jail to \$500,000, adjusted annually based on budget guidelines. Contributions from the General Fund to the County Jail for 2003 were approximately 23 percent less as a result of the use of settlement money that was paid to the Jail. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. During 2003, the County realized a decrease of \$30,076 for housing prisoners from outside entities.

The \$2,058 thousand in net cost of services for Health in 2002 can be compared to \$2,962 thousand in net cost of services for Health in 2003. Because of a decrease in program revenues, the net cost of services increased by 44 percent in Health services. In 2003, the increase in personal services in the Mental Retardation and Developmental Disabilities Fund, along with receiving fewer grant dollars, caused the net cost of services to increase. The majority of the costs is associated with the Mental Retardation and Developmental Disabilities program and is supported by an approved property tax levy. In the General Fund, health expenditures represent the County's share of support for the Ohio State Extension service program.

The \$1,924 thousand in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the County Home, Council on Aging, and Children Services. For 2003, the net cost of services decreased by 22 percent. The decrease is partially attributable to an increase in grant dollars for Child Welfare.



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**Business-Type Financial Analysis**

The County's enterprise funds consist of the Sewer Fund and the Sanitary Landfill Fund. The County provides water and sewer services to approximately one hundred twenty customers. Water is being provided to these customers through a water line constructed from the City of Bucyrus to the Village of North Robinson. Construction costs were paid from the users of the water line and from a grant received by the County. In the past, program revenues have been adequate to cover the costs of operation. For 2003, expenses for water and sewer services exceeded program revenues by \$15,241.

The Sanitary Landfill Fund has posted operating deficits for several years. In 2003, program revenues were sufficient to cover the cost of operations. The Sanitary Landfill Fund also did not experience an operating deficit mainly because the cost associated with the EPA mandate was recorded as a liability in prior years. Rates were increased in 2002 by 40 percent, but the County realized minimal increases in fees. Since the revenue realized was minimal, County Commissioners determined that it was necessary to review all options available to the County on a long-term basis. The County Commissioners formally solicited proposals from private companies to purchase, lease, or construct a transfer facility at the Sanitary Landfill. On May 17, 2004, the County Commissioners entered into a lease agreement with Santek Environmental to manage the Sanitary Landfill facility. Under the lease agreement, Santek Environmental will pay monthly royalty fees to the County. These fees will be used for debt retirement for the Landfill. Santek will assume all future construction costs of landfill cells and will pay the County equipment lease fees. The lease agreement also allows the County to retain ownership and responsibility for setting rates. Lastly, Santek Environmental anticipates an expanded market area for the Sanitary Landfill.

Since the County has outstanding debt, flow control of waste generated within the County is controlled by federal mandate that requires all waste to be disposed at the local facility. This mandate is extended to Santek Environmental as long as the County has tax-supported debt outstanding.

**Budgetary Highlights**

By State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. For the County General Fund, changes from the original to the final budget have been minimal. Fluctuations in growth and diversity have typically not occurred in Crawford County, allowing departmental managers the ability to consistently predict revenues and expenditures. The County does not increase its estimated revenues unless actual revenues realized exceed original estimates and additional spending authority is necessary.

**Capital Assets and Debt Administration**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2003, was \$29,213,575 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

Note 9 provides capital asset activity during 2003. During 2003, additional costs of \$2,362,126 were incurred for the various construction projects of the County. During 2003, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to \$22,052,960.

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Long-Term Debt - At December 31, 2003, the County had total bonded debt outstanding of \$17,061 thousand. Of this amount, \$6,321 thousand is expected to be repaid from business-type activities. The County's long-term bonded debt decreased by \$1,132 thousand (6 percent) during 2003.

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

In addition to the bonded debt, the County's long-term obligations include compensated absences and the closure and postclosure liability. Additional information on the County's long-term debt can be found in Note 17 of this report.

Various purpose bond anticipation notes were issued on September 24, 2003, in the amount of \$2,000,000, for renovating the courthouse and cap construction and repair at the sanitary landfill. The notes will mature on September 23, 2004.

On June 1, 2004, the County issued a bond anticipation note for \$2,000,000 to pay a portion of the cost of constructing a county administration building. The note will mature on May 25, 2005.

### **Economic Factors**

The unemployment rate for the County is currently 8.2 percent, which increased from a rate of 7.5 percent a year ago. This rate exceeds the State's average unemployment rate of 6.0 percent and the national average of 6.5 percent. The increase over last year's unemployment rate demonstrates the impact from the national recession and is consistent with increases realized at the state and national levels.

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's \$1.9 billion tax base has grown at an average annual rate of almost 3 percent over the last five years. This growth is almost entirely attributed to the revaluation of property within the County.

Prior to 2003, operating surpluses in five of the last six years helped to sustain the County's General Fund balance during tough economic times. The General Fund balance at December 31, 2003, is \$3,662,638, which is a decrease from the 2002 balance of \$4,456,453. This decrease in fund balance can be partially attributed to a decline of interest receivable that reflects lower interest rates and fewer dollars being invested because cash reserves were utilized for capital projects. In 2003, the revenue flow remained fairly constant with that of the prior year; however, the County saw 10 percent increase in health care premiums and was required to begin remitting pension costs on a monthly basis rather than a quarterly basis.

The County's debt burden, which represents 1.3 percent of the estimated value of real property in the County, remains modest. Other than the courthouse renovations, the County does not plan to construct or make any major renovations to County facilities in the near future.

### **Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Robin Hildebrand, Crawford County Auditor, 112 East Mansfield Street, Suite 105, Bucyrus, Ohio 44820.

**Crawford County, Ohio**  
*Statement of Net Assets*  
*December 31, 2003*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,590,710	\$790,347	\$12,381,057	\$0
Cash and Cash Equivalents in Segregated Accounts	8,033	0	8,033	105,430
Investments in Segregated Accounts	103,896	0	103,896	250,578
Accounts Receivable	118,830	306,053	424,883	36,343
Accrued Interest Receivable	45,469	0	45,469	0
Sales Taxes Receivable	734,804	0	734,804	0
Due from Other Governments	3,421,487	0	3,421,487	0
Special Assessments Receivable	89,588	0	89,588	0
Prepaid Items	58,401	188	58,589	5,933
Materials and Supplies Inventory	208,496	14,855	223,351	0
Internal Balances	484,601	(484,601)	0	0
Property Taxes Receivable	3,869,767	0	3,869,767	0
Loans Receivable	141,496	0	141,496	0
Unamortized Issuance Costs	107,157	85,376	192,533	0
Other Assets	0	0	0	4,128
Nondepreciable Capital Assets	5,954,292	894,558	6,848,850	0
Depreciable Capital Assets, Net	35,237,245	3,236,430	38,473,675	58,036
<i>Total Assets</i>	<u>62,174,272</u>	<u>4,843,206</u>	<u>67,017,478</u>	<u>460,448</u>
<b>Liabilities</b>				
Wages Payable	624,868	12,416	637,284	10,320
Accounts Payable	500,389	75,507	575,896	1,660
Contracts Payable	182,159	278,760	460,919	0
Due to Other Governments	461,458	15,045	476,503	3,130
Deferred Revenue	3,786,726	0	3,786,726	0
Notes Payable	900,000	1,100,000	2,000,000	0
Accrued Interest Payable	44,603	44,473	89,076	0
Claims Payable	269,036	0	269,036	0
Retainage Payable	183,676	33,003	216,679	0
Compensated Absences Payable	0	0	0	3,503
Long-Term Liabilities:				
Due Within One Year	396,285	808,232	1,204,517	740
Due in More Than One Year	11,313,458	7,987,895	19,301,353	1,114
<i>Total Liabilities</i>	<u>18,662,658</u>	<u>10,355,331</u>	<u>29,017,989</u>	<u>20,467</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	31,269,287	(2,055,712)	29,213,575	56,182
Restricted for:				
Capital Projects	54,573	0	54,573	0
Debt Service	251,241	0	251,241	0
Other Purposes	8,387,625	0	8,387,625	0
Unrestricted (Deficit)	3,548,888	(3,456,413)	92,475	383,799
<i>Total Net Assets (Deficit)</i>	<u>\$43,511,614</u>	<u>(\$5,512,125)</u>	<u>\$37,999,489</u>	<u>\$439,981</u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2003

	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive	\$3,721,433	\$1,899,232	\$15,965	\$0
Judicial	2,220,693	1,031,703	62,448	0
Public Safety				
Jail Operation	2,136,886	313,311	0	0
Other Public Safety	3,320,515	268,128	425,594	0
Public Works	3,999,798	209,485	3,945,345	323,468
Health				
Mental Retardation and Developmental Disabilities				
Developmental Disabilities	3,662,872	0	1,274,015	0
Other Health	1,072,518	282,380	216,524	0
Human Services				
Child Welfare	1,983,616	61,566	1,261,787	0
County Home	1,627,730	1,193,954	0	0
Job and Family Services	4,385,992	252,463	4,179,444	0
Other Human Services	1,831,406	130,082	825,733	0
Economic Development	0	0	7,048	0
Intergovernmental	686,176	0	0	0
Interest and Fiscal Charges	540,028	0	0	0
<i>Total Governmental Activities</i>	<u>31,189,663</u>	<u>5,642,304</u>	<u>12,213,903</u>	<u>323,468</u>
<b>Business-Type Activities</b>				
Sewer	146,553	131,312	0	0
Sanitary Landfill	1,226,562	2,176,199	0	42,450
<i>Total Business-Type Activities</i>	<u>1,373,115</u>	<u>2,307,511</u>	<u>0</u>	<u>42,450</u>
<i>Total Primary Government</i>	<u>\$32,562,778</u>	<u>\$7,949,815</u>	<u>\$12,213,903</u>	<u>\$365,918</u>
Component Unit:				
Waycraft Workshop, Inc.	<u>\$656,703</u>	<u>\$493,880</u>	<u>\$171,794</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:  
General Operating  
Health-Mental Health  
Health-Mental Retardation and Developmental Disabilities  
Human Services-Child Welfare  
Human Services-County Home  
Human Services-Council on Aging  
Sales Taxes Imposed for:  
General Operating  
Public Safety-Jail Operation Levy  
Grants and Entitlements not Restricted to Specific Purposes  
Interest  
Other

*Total General Revenues*

Transfers

*Change in Net Assets*

*Net Assets (Deficit) Beginning of Year*

*Net Assets (Deficit) End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$1,806,236)	\$0	(\$1,806,236)	\$0
(1,126,542)	0	(1,126,542)	0
(1,823,575)	0	(1,823,575)	0
(2,626,793)	0	(2,626,793)	0
478,500	0	478,500	0
			0
(2,388,857)	0	(2,388,857)	0
(573,614)	0	(573,614)	0
(660,263)	0	(660,263)	0
(433,776)	0	(433,776)	0
45,915	0	45,915	0
(875,591)	0	(875,591)	0
7,048	0	7,048	0
(686,176)	0	(686,176)	0
(540,028)	0	(540,028)	0
<u>(13,009,988)</u>	<u>0</u>	<u>(13,009,988)</u>	<u>0</u>
0	(15,241)	(15,241)	0
<u>0</u>	<u>992,087</u>	<u>992,087</u>	<u>0</u>
<u>0</u>	<u>976,846</u>	<u>976,846</u>	<u>0</u>
<u>(13,009,988)</u>	<u>976,846</u>	<u>(12,033,142)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>8,971</u>
1,260,830	0	1,260,830	0
424,800	0	424,800	0
1,531,991	0	1,531,991	0
231,757	0	231,757	0
460,678	0	460,678	0
301,286	0	301,286	0
3,220,382	0	3,220,382	0
1,618,930	0	1,618,930	0
1,637,839	0	1,637,839	0
602,026	0	602,026	41,298
<u>1,217,684</u>	<u>7,517</u>	<u>1,225,201</u>	<u>4,507</u>
12,508,203	7,517	12,515,720	45,805
<u>(6,037)</u>	<u>6,037</u>	<u>0</u>	<u>0</u>
(507,822)	990,400	482,578	54,776
<u>44,019,436</u>	<u>(6,502,525)</u>	<u>37,516,911</u>	<u>385,205</u>
<u>\$43,511,614</u>	<u>(\$5,512,125)</u>	<u>\$37,999,489</u>	<u>\$439,981</u>

**Crawford County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2003*

	General	Auto License and Gas Tax	Child Welfare
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$2,786,576	\$1,026,036	\$427,912
Cash and Cash Equivalents			
in Segregated Accounts	0	0	0
Investments in Segregated Accounts	0	0	103,896
Accounts Receivable	0	0	0
Accrued Interest Receivable	45,469	0	0
Sales Taxes Receivable	483,900	0	0
Due from Other Governments	676,604	1,716,109	119,071
Special Assessments Receivable	0	0	0
Prepaid Items	33,019	152	1,321
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	0	0	0
Materials and Supplies Inventory	37,765	129,292	1,407
Interfund Receivable	972,525	0	18,036
Property Taxes Receivable	1,192,725	0	208,436
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$6,228,583</u>	<u>\$2,871,589</u>	<u>\$880,079</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Wages Payable	\$178,569	\$73,985	\$43,544
Accounts Payable	111,449	45,916	107,556
Accrued Interest Payable	0	0	0
Contracts Payable	0	0	0
Due to Other Governments	139,672	20,262	15,310
Retainage Payable	0	0	0
Interfund Payable	3,168	51,963	1,445
Deferred Revenue	2,133,087	1,213,350	277,258
Notes Payable	0	0	0
Liabilities Payable from Restricted Assets:			
Retainage Payable	0	0	0
<i>Total Liabilities</i>	<u>2,565,945</u>	<u>1,405,476</u>	<u>445,113</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	94,755	179,549	34,960
Reserved for Interfund Receivable	683,818	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, reported in:			
General Fund	2,884,065	0	0
Special Revenue Funds	0	1,286,564	400,006
Debt Service Fund	0	0	0
Capital Projects Funds (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>3,662,638</u>	<u>1,466,113</u>	<u>434,966</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,228,583</u>	<u>\$2,871,589</u>	<u>\$880,079</u>

County Home	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Courthouse Renovation
\$278,053	\$767,668	\$219,882	\$1,150,131	\$889,420
0	0	2,951	0	0
0	0	0	0	0
92,934	11,998	12,015	0	0
0	0	0	0	0
0	0	0	0	0
24,448	0	51,559	543,492	0
0	0	0	0	0
1,811	4,130	129	16,002	0
0	0	0	0	55,420
4,291	6,919	17,334	2,428	0
0	0	0	0	0
416,871	0	0	1,395,816	0
0	0	0	0	0
<u>\$818,408</u>	<u>\$790,715</u>	<u>\$303,870</u>	<u>\$3,107,869</u>	<u>\$944,840</u>
\$47,107	\$69,466	\$60,635	\$93,149	\$0
10,304	79,311	32,944	28,237	5,325
0	0	0	0	4,060
0	0	0	0	139,657
14,765	76,516	20,378	32,718	0
0	0	0	0	49,750
0	41,005	0	6,007	0
441,319	11,998	43,090	1,755,047	0
0	0	0	0	900,000
0	0	0	0	55,420
<u>513,495</u>	<u>278,296</u>	<u>157,047</u>	<u>1,915,158</u>	<u>1,154,212</u>
11,267	260,371	10,237	177,956	224,292
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
293,646	252,048	136,586	1,014,755	0
0	0	0	0	0
0	0	0	0	(433,664)
<u>304,913</u>	<u>512,419</u>	<u>146,823</u>	<u>1,192,711</u>	<u>(209,372)</u>
<u>\$818,408</u>	<u>\$790,715</u>	<u>\$303,870</u>	<u>\$3,107,869</u>	<u>\$944,840</u>

(continued)

**Crawford County, Ohio**  
*Balance Sheet*  
*Governmental Funds (continued)*  
*December 31, 2003*

	Other Governmental	Total Governmental Funds
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$3,329,562	\$10,875,240
Cash and Cash Equivalents in Segregated Accounts	5,082	8,033
Investments in Segregated Accounts	0	103,896
Accounts Receivable	1,883	118,830
Accrued Interest Receivable	0	45,469
Sales Taxes Receivable	250,904	734,804
Due from Other Governments	290,204	3,421,487
Special Assessments Receivable	89,588	89,588
Prepaid Items	1,837	58,401
Restricted Assets		
Equity in Pooled Cash and Cash Equivalents	39,890	95,310
Materials and Supplies Inventory	9,060	208,496
Interfund Receivable	42,854	1,033,415
Property Taxes Receivable	655,919	3,869,767
Loans Receivable	141,496	141,496
	<u>\$4,858,279</u>	<u>\$20,804,232</u>
<i>Total Assets</i>		
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Wages Payable	\$58,413	\$624,868
Accounts Payable	79,347	500,389
Accrued Interest Payable	0	4,060
Contracts Payable	42,502	182,159
Due to Other Governments	6,855	326,476
Retainage Payable	38,616	88,366
Interfund Payable	445,226	548,814
Deferred Revenue	1,178,624	7,053,773
Notes Payable	0	900,000
Liabilities Payable from Restricted Assets		
Retainage Payable	39,890	95,310
	<u>1,889,473</u>	<u>10,324,215</u>
<i>Total Liabilities</i>		
<b>Fund Balances</b>		
Reserved for Encumbrances	190,149	1,183,536
Reserved for Interfund Receivable	0	683,818
Reserved for Loans Receivable	110,457	110,457
Unreserved, reported in:		
General Fund	0	2,884,065
Special Revenue Funds	2,336,864	5,720,469
Debt Service Fund	159,710	159,710
Capital Projects Funds (Deficit)	171,626	(262,038)
	<u>2,968,806</u>	<u>10,480,017</u>
<i>Total Fund Balances (Deficit)</i>		
<i>Total Liabilities and Fund Balances</i>	<u>\$4,858,279</u>	<u>\$20,804,232</u>

See accompanying notes to the basic financial statements



**Crawford County, Ohio**  
*Reconciliation of Total Governmental Fund Balances  
to Net Assets of Governmental Activities  
December 31, 2003*

*Total Governmental Fund Balances* \$10,480,017

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

Capital assets used in governmental activities are not  
financial resources and, therefore, are not reported in the funds. 41,191,537

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

Accounts Receivable	19,504	
Accrued Interest Receivable	43,614	
Sales Taxes Receivable	378,265	
Due from Other Governments	2,542,273	
Special Assessments Receivable	89,588	
Interfund Receivable	110,762	
Property Taxes Receivable	83,041	
		3,267,047

Unamortized issuance costs represent deferred charges which  
do not provide current financial resources and, therefore,  
not reported in the funds. 107,157

Internal service funds are used to charge the costs of workers'  
compensation and health care benefits to individual funds. The  
assets and liabilities of the internal service funds are included on the  
statement of net assets. 351,124

Due to other governments includes contractually required  
pension contribution not expected to be paid with  
available expendable financial resources and, therefore,  
are not reported in the funds. (134,982)

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

Accrued Interest Payable	(40,543)	
Compensated Absences Payable	(969,883)	
General Obligation Bonds Payable	(10,619,224)	
Premium on General Obligation Bonds Payable	(120,636)	
		(11,750,286)

*Net Assets of Governmental Activities* \$43,511,614

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, 2003*

	General	Auto License and Gas Tax	Child Welfare
<b>Revenues</b>			
Property Taxes	\$1,261,969	\$0	\$232,327
Sales Taxes	3,220,267	0	0
Special Assessments	0	0	0
Charges for Services	1,821,993	48,848	58,398
Licenses and Permits	5,209	0	0
Fines and Forfeitures	150,223	67,910	0
Intergovernmental	1,434,342	3,171,986	1,382,113
Interest	644,599	15,353	2,265
Rent	17,344	0	0
Other	172,690	19,236	164,082
<i>Total Revenues</i>	<u>8,728,636</u>	<u>3,323,333</u>	<u>1,839,185</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	2,924,716	0	0
Judicial	2,055,394	0	0
Public Safety	2,453,318	0	0
Public Works	116,907	3,233,087	0
Health	404,187	0	0
Human Services	322,649	0	2,026,049
Capital Outlay	0	0	0
Intergovernmental	11,752	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>8,288,923</u>	<u>3,233,087</u>	<u>2,026,049</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>439,713</u>	<u>90,246</u>	<u>(186,864)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	25,000	0	215,000
Transfers Out	(1,258,528)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,233,528)</u>	<u>0</u>	<u>215,000</u>
<i>Net Change in Fund Balances</i>	(793,815)	90,246	28,136
<i>Fund Balances Beginning of Year</i>	<u>4,456,453</u>	<u>1,375,867</u>	<u>406,830</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$3,662,638</u></u>	<u><u>\$1,466,113</u></u>	<u><u>\$434,966</u></u>

County Home	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Courthouse Renovation
\$461,818	\$0	\$0	\$1,535,732	\$0
0	0	1,491,183	0	0
0	0	0	0	0
1,193,954	253,365	317,993	0	0
0	0	0	0	0
0	0	0	0	0
53,243	4,179,444	0	1,516,388	0
0	0	0	0	15,197
0	0	0	0	0
47,858	225,389	65,176	121,699	0
<u>1,756,873</u>	<u>4,658,198</u>	<u>1,874,352</u>	<u>3,173,819</u>	<u>15,197</u>
0	0	0	0	0
0	0	0	0	0
0	0	2,189,973	0	0
0	0	0	0	0
0	0	0	3,721,408	0
1,670,538	4,460,563	0	0	0
0	0	0	0	2,327,060
0	0	0	0	0
0	0	0	0	0
0	0	0	0	694
<u>1,670,538</u>	<u>4,460,563</u>	<u>2,189,973</u>	<u>3,721,408</u>	<u>2,327,754</u>
<u>86,335</u>	<u>197,635</u>	<u>(315,621)</u>	<u>(547,589)</u>	<u>(2,312,557)</u>
0	148,755	385,857	0	21,837
0	0	0	(71,000)	0
0	148,755	385,857	(71,000)	21,837
86,335	346,390	70,236	(618,589)	(2,290,720)
218,578	166,029	76,587	1,811,300	2,081,348
<u>\$304,913</u>	<u>\$512,419</u>	<u>\$146,823</u>	<u>\$1,192,711</u>	<u>(\$209,372)</u>

(continued)

**Crawford County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Governmental Funds (continued)*  
*For the Year Ended December 31, 2003*

	Other Governmental	Total Governmental Funds
<b>Revenues</b>		
Property Taxes	\$727,855	\$4,219,701
Sales Taxes	118,829	4,830,279
Special Assessments	94,846	94,846
Charges for Services	1,529,618	5,224,169
Licenses and Permits	0	5,209
Fines and Forfeitures	50,500	268,633
Intergovernmental	2,302,046	14,039,562
Interest	16,402	693,816
Rent	0	17,344
Other	398,185	1,214,315
	<u>5,238,281</u>	<u>30,607,874</u>
<i>Total Revenues</i>		
<b>Expenditures</b>		
Current:		
General Government:		
Legislative and Executive	614,476	3,539,192
Judicial	230,401	2,285,795
Public Safety	573,186	5,216,477
Public Works	587,253	3,937,247
Health	608,985	4,734,580
Human Services	1,468,316	9,948,115
Capital Outlay	183,441	2,510,501
Intergovernmental	467,282	479,034
Debt Service:		
Principal Retirement	383,373	383,373
Interest and Fiscal Charges	509,493	510,187
	<u>5,626,206</u>	<u>33,544,501</u>
<i>Total Expenditures</i>		
<i>Excess of Revenues Over (Under) Expenditures</i>		
	<u>(387,925)</u>	<u>(2,936,627)</u>
<b>Other Financing Sources (Uses)</b>		
Transfers In	727,280	1,523,729
Transfers Out	(200,238)	(1,529,766)
	<u>527,042</u>	<u>(6,037)</u>
<i>Total Other Financing Sources (Uses)</i>		
<i>Net Change in Fund Balances</i>		
	139,117	(2,942,664)
<i>Fund Balances Beginning of Year</i>		
	<u>2,829,689</u>	<u>13,422,681</u>
<i>Fund Balances (Deficit) End of Year</i>		
	<u>\$2,968,806</u>	<u>\$10,480,017</u>

See accompanying notes to the basic financial statements

**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, 2003*

*Net Change in Fund Balances - Total Governmental Funds* (\$2,942,664)

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

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

Capital Outlay - Construction in Progress	2,362,126	
Capital Outlay - Depreciable Capital Assets	1,265,365	
Depreciation	<u>(1,955,939)</u>	
		1,671,552

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

Property Taxes	(8,359)	
Sales Taxes	9,033	
Special Assessments	(2,119)	
Charges for Services	29,397	
Intergovernmental	111,391	
Interest	(62,708)	
Other	<u>3,369</u>	
		80,004

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets. 383,373

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

Accrued Interest Payable	2,130	
Premium	4,651	
Issuance Costs	(4,141)	
Annual Accretion of Capital Appreciation Bonds	<u>(32,481)</u>	
		(29,841)

Internal service funds are used to charge the costs of workers' compensation and health care benefits to individual funds. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. 53,494

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

Due to Other Governments	315,391	
Compensated Absences Payable	<u>(39,131)</u>	
		<u>276,260</u>
<i>Change in Net Assets of Governmental Activities</i>		<u><u>(\$507,822)</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*  
*General Fund*  
*For the Year Ended December 31, 2003*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Property Taxes	\$1,200,000	\$1,200,000	\$1,253,247	\$53,247
Sales Taxes	2,850,000	2,850,000	3,213,353	363,353
Charges for Services	1,452,091	1,452,091	1,843,801	391,710
Licenses and Permits	5,300	5,300	5,209	(91)
Fines and Forfeitures	152,000	152,000	162,814	10,814
Intergovernmental	1,393,629	1,393,629	1,434,342	40,713
Interest	450,000	450,000	570,540	120,540
Rent	0	0	17,344	17,344
Other	41,000	41,000	78,889	37,889
<i>Total Revenues</i>	<u>7,544,020</u>	<u>7,544,020</u>	<u>8,579,539</u>	<u>1,035,519</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	3,009,127	3,091,157	2,957,884	133,273
Judicial	2,153,766	2,226,220	2,052,045	174,175
Public Safety	2,681,723	2,646,990	2,527,083	119,907
Public Works	101,951	119,133	117,070	2,063
Health	377,280	422,796	418,896	3,900
Human Services	321,839	320,008	309,740	10,268
<i>Total Expenditures</i>	<u>8,645,686</u>	<u>8,826,304</u>	<u>8,382,718</u>	<u>443,586</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,101,666)</u>	<u>(1,282,284)</u>	<u>196,821</u>	<u>1,479,105</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	744,505	744,505	744,505	0
Transfers In	0	0	25,000	25,000
Advances Out	(666,100)	(666,100)	(232,839)	433,261
Transfers Out	(1,095,087)	(1,259,026)	(1,258,528)	498
<i>Total Other Financing Sources (Uses)</i>	<u>(1,016,682)</u>	<u>(1,180,621)</u>	<u>(721,862)</u>	<u>458,759</u>
<i>Net Change in Fund Balance</i>	(2,118,348)	(2,462,905)	(525,041)	1,937,864
<i>Fund Balance Beginning of Year</i>	2,267,231	2,267,231	2,267,231	0
Prior Year Encumbrances Appropriated	212,074	212,074	212,074	0
<i>Fund Balance End of Year</i>	<u>\$360,957</u>	<u>\$16,400</u>	<u>\$1,954,264</u>	<u>\$1,937,864</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, 2003*

	<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	\$50,000	\$50,000	\$48,848	(\$1,152)
Fines and Forfeitures	50,000	50,000	68,225	18,225
Intergovernmental	3,100,000	3,100,000	2,848,645	(251,355)
Interest	<u>50,000</u>	<u>50,000</u>	<u>16,092</u>	<u>(33,908)</u>
<i>Total Revenues</i>	3,250,000	3,250,000	2,981,810	(268,190)
<b>Expenditures</b>				
Current:				
Public Works	<u>4,057,144</u>	<u>4,049,935</u>	<u>3,421,150</u>	<u>628,785</u>
<i>Net Change in Fund Balance</i>	(807,144)	(799,935)	(439,340)	360,595
<i>Fund Balance Beginning of Year</i>	1,162,252	1,162,252	1,162,252	0
Prior Year Encumbrances Appropriated	<u>83,328</u>	<u>83,328</u>	<u>83,328</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$438,436</u></u>	<u><u>\$445,645</u></u>	<u><u>\$806,240</u></u>	<u><u>\$360,595</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*  
*Child Welfare Fund*  
*For the Year Ended December 31, 2003*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Property Taxes	\$239,400	\$239,400	\$231,859	(\$7,541)
Charges for Services	70,000	70,000	58,398	(11,602)
Intergovernmental	1,391,675	1,391,675	1,393,721	2,046
Interest	5	5	11	6
Other	120,100	120,100	154,514	34,414
<i>Total Revenues</i>	1,821,180	1,821,180	1,838,503	17,323
<b>Expenditures</b>				
Current:				
Human Services	2,170,185	2,158,640	2,048,748	109,892
<i>Excess of Revenues Under Expenditures</i>	(349,005)	(337,460)	(210,245)	127,215
<b>Other Financing Sources</b>				
Transfers In	215,000	215,000	215,000	0
<i>Net Change in Fund Balance</i>	(134,005)	(122,460)	4,755	127,215
<i>Fund Balance Beginning of Year</i>	235,624	235,624	235,624	0
Prior Year Encumbrances Appropriated	100,625	100,625	100,625	0
<i>Fund Balance End of Year</i>	<u>\$202,244</u>	<u>\$213,789</u>	<u>\$341,004</u>	<u>\$127,215</u>

See accompanying notes to the basic financial statements



**Crawford County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*County Home Fund*  
*For the Year Ended December 31, 2003*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Property Taxes	\$467,000	\$467,000	\$458,993	(\$8,007)
Charges for Services	1,165,600	1,165,600	1,196,513	30,913
Intergovernmental	55,000	55,000	53,243	(1,757)
Other	<u>4,000</u>	<u>4,020</u>	<u>31,757</u>	<u>27,737</u>
<i>Total Revenues</i>	1,691,600	1,691,620	1,740,506	48,886
<b>Expenditures</b>				
Current:				
Human Services	<u>1,770,683</u>	<u>1,772,049</u>	<u>1,666,261</u>	<u>105,788</u>
<i>Net Change in Fund Balance</i>	(79,083)	(80,429)	74,245	154,674
<i>Fund Balance Beginning of Year</i>	130,036	130,036	130,036	0
Prior Year Encumbrances Appropriated	<u>22,699</u>	<u>22,699</u>	<u>22,699</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$73,652</u></u>	<u><u>\$72,306</u></u>	<u><u>\$226,980</u></u>	<u><u>\$154,674</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*  
*Job and Family Services Fund*  
*For the Year Ended December 31, 2003*

	<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	\$240,000	\$240,000	\$253,365	\$13,365
Intergovernmental	4,598,500	4,598,500	4,247,546	(350,954)
Other	<u>260,500</u>	<u>260,500</u>	<u>198,622</u>	<u>(61,878)</u>
<i>Total Revenues</i>	5,099,000	5,099,000	4,699,533	(399,467)
<b>Expenditures</b>				
Current:				
Human Services	<u>3,421,750</u>	<u>5,360,457</u>	<u>4,863,678</u>	<u>496,779</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,677,250	(261,457)	(164,145)	97,312
<b>Other Financing Sources</b>				
Transfers In	<u>148,755</u>	<u>148,755</u>	<u>148,755</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,826,005	(112,702)	(15,390)	97,312
<i>Fund Balance Beginning of Year</i>	(17,397)	(17,397)	(17,397)	0
Prior Year Encumbrances Appropriated	<u>174,201</u>	<u>174,201</u>	<u>174,201</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,982,809</u></u>	<u><u>\$44,102</u></u>	<u><u>\$141,414</u></u>	<u><u>\$97,312</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*  
*Jail Operation Levy Fund*  
*For the Year Ended December 31, 2003*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Sales Taxes	\$1,500,000	\$1,500,000	\$1,551,853	\$51,853
Charges for Services	300,000	200,000	329,698	129,698
Other	<u>70,000</u>	<u>70,000</u>	<u>47,021</u>	<u>(22,979)</u>
<i>Total Revenues</i>	1,870,000	1,770,000	1,928,572	158,572
<b>Expenditures</b>				
Current:				
Public Safety	<u>2,162,707</u>	<u>2,243,326</u>	<u>2,233,702</u>	<u>9,624</u>
<i>Excess of Revenues Under Expenditures</i>	(292,707)	(473,326)	(305,130)	168,196
<b>Other Financing Sources</b>				
Transfers In	<u>205,000</u>	<u>385,857</u>	<u>385,857</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(87,707)	(87,469)	80,727	168,196
<i>Fund Balance Beginning of Year</i>	47,786	47,786	47,786	0
Prior Year Encumbrances Appropriated	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,533</u></u>	<u><u>\$6,771</u></u>	<u><u>\$174,967</u></u>	<u><u>\$168,196</u></u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation and Developmental Disabilities Fund*  
*For the Year Ended December 31, 2003*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Property Taxes	\$1,534,000	\$1,534,000	\$1,532,274	(\$1,726)
Intergovernmental	1,741,845	1,871,699	1,553,000	(318,699)
Other	<u>42,500</u>	<u>42,500</u>	<u>93,973</u>	<u>51,473</u>
<i>Total Revenues</i>	3,318,345	3,448,199	3,179,247	(268,952)
<b>Expenditures</b>				
Current:				
Health	<u>3,564,466</u>	<u>4,032,848</u>	<u>3,805,172</u>	<u>227,676</u>
<i>Excess of Revenues Under Expenditures</i>	(246,121)	(584,649)	(625,925)	(41,276)
<b>Other Financing Uses</b>				
Transfers Out	<u>(71,000)</u>	<u>(71,455)</u>	<u>(71,000)</u>	<u>455</u>
<i>Net Change in Fund Balance</i>	(317,121)	(656,104)	(696,925)	(40,821)
<i>Fund Balance Beginning of Year</i>	1,639,483	1,639,483	1,639,483	0
Prior Year Encumbrances Appropriated	<u>5,764</u>	<u>5,764</u>	<u>5,764</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,328,126</u></u>	<u><u>\$989,143</u></u>	<u><u>\$948,322</u></u>	<u><u>(\$40,821)</u></u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2003*

	Business-Type Activity- Sewer Enterprise Fund	Business-Type Activity- Sanitary Landfill Enterprise Fund	Total Business-Type Activities	Governmental Activity- Internal Service Funds
<b>Assets</b>				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$176,060	\$581,284	\$757,344	\$620,160
Accounts Receivable	11,209	294,844	306,053	0
Prepaid Items	58	130	188	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	0	33,003	33,003	0
Materials and Supplies Inventory	0	14,855	14,855	0
<i>Total Current Assets</i>	<u>187,327</u>	<u>924,116</u>	<u>1,111,443</u>	<u>620,160</u>
Noncurrent Assets:				
Unamortized Issuance Costs	12,987	72,389	85,376	0
Capital Assets:				
Nondepreciable Capital Assets	0	894,558	894,558	0
Depreciable Capital Assets, Net	1,429,930	1,806,500	3,236,430	0
Total Noncurrent Assets	<u>1,442,917</u>	<u>2,773,447</u>	<u>4,216,364</u>	<u>0</u>
<i>Total Assets</i>	<u>1,630,244</u>	<u>3,697,563</u>	<u>5,327,807</u>	<u>620,160</u>
<b>Liabilities</b>				
Current Liabilities:				
Wages Payable	532	11,884	12,416	0
Accounts Payable	1,105	74,402	75,507	0
Contracts Payable	0	278,760	278,760	0
Due to Other Governments	470	14,575	15,045	0
Interfund Payable	0	16,717	16,717	0
Accrued Interest Payable	2,537	41,936	44,473	0
Claims Payable	0	0	0	269,036
Notes Payable	0	1,100,000	1,100,000	0
General Obligation Bonds Payable	45,000	763,232	808,232	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	33,003	33,003	0
<i>Total Current Liabilities</i>	<u>49,644</u>	<u>2,334,509</u>	<u>2,384,153</u>	<u>269,036</u>
Long-Term Liabilities:				
Interfund Payable	0	467,884	467,884	0
Compensated Absences Payable	134	12,305	12,439	0
Landfill Closure/Postclosure Costs Payable	0	2,462,758	2,462,758	0
General Obligation Bonds Payable	775,178	4,737,520	5,512,698	0
<i>Total Long-Term Liabilities</i>	<u>775,312</u>	<u>7,680,467</u>	<u>8,455,779</u>	<u>0</u>
<i>Total Liabilities</i>	<u>824,956</u>	<u>10,014,976</u>	<u>10,839,932</u>	<u>269,036</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	655,679	(2,711,391)	(2,055,712)	0
Unrestricted (Deficit)	149,609	(3,606,022)	(3,456,413)	351,124
<i>Total Net Assets (Deficit)</i>	<u>\$805,288</u>	<u>(\$6,317,413)</u>	<u>(\$5,512,125)</u>	<u>\$351,124</u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Revenues, Expenses, and Changes in Fund Net Assets*  
*Proprietary Funds*  
*For the Year Ended December 31, 2003*

	Business-Type Activity- Sewer Enterprise Fund	Business-Type Activity- Sanitary Landfill Enterprise Fund	Total Business-Type Activities	Governmental Activity - Internal Service Funds
<b>Operating Revenues</b>				
Charges for Services	\$131,312	\$2,176,199	\$2,307,511	\$2,930,263
Other	181	7,336	7,517	0
<i>Total Operating Revenues</i>	<u>131,493</u>	<u>2,183,535</u>	<u>2,315,028</u>	<u>2,930,263</u>
<b>Operating Expenses</b>				
Personal Services	12,590	316,174	328,764	0
Materials and Supplies	1,150	48,772	49,922	0
Contractual Services	48,571	0	48,571	440,672
Claims	0	0	0	2,224,817
Closure/Postclosure Costs	0	184,619	184,619	0
Depreciation	44,358	385,217	429,575	0
Other	3,284	0	3,284	0
<i>Total Operating Expenses</i>	<u>109,953</u>	<u>934,782</u>	<u>1,044,735</u>	<u>2,665,489</u>
<i>Operating Income</i>	21,540	1,248,753	1,270,293	264,774
<b>Non-Operating Expenses</b>				
Interest Expense	36,600	291,780	328,380	0
<i>Income (Loss) Before Transfers and Capital Contributions</i>	(15,060)	956,973	941,913	264,774
Capital Contributions	0	42,450	42,450	0
Transfers In	0	6,037	6,037	0
Transfers Out	0	0	0	(211,280)
<i>Change in Net Assets</i>	(15,060)	1,005,460	990,400	53,494
<i>Net Assets (Deficit) Beginning of Year</i>	<u>820,348</u>	<u>(7,322,873)</u>	<u>(6,502,525)</u>	<u>297,630</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$805,288</u></u>	<u><u>(\$6,317,413)</u></u>	<u><u>(\$5,512,125)</u></u>	<u><u>\$351,124</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, 2003

	Business Type Activity- Sewer Enterprise Fund	Business Type Activity- Sanitary Landfill Enterprise Fund	Total Business-Type Activities	Governmental Activity- Internal Service Fund
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$131,687	\$2,201,336	\$2,333,023	\$2,930,263
Cash Received from Other Sources	67	4,757	4,824	0
Cash Payments for Personal Services	(12,498)	(316,867)	(329,365)	0
Cash Payments to Suppliers	(52,033)	(580,191)	(632,224)	(440,672)
Cash Payments for Claims	0	0	0	(2,232,123)
<i>Net Cash Provided by Operating Activities</i>	<u>67,223</u>	<u>1,309,035</u>	<u>1,376,258</u>	<u>257,468</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Advances Out	0	(175,000)	(175,000)	0
Transfers In	0	6,037	6,037	0
Transfers Out	0	0	0	(211,280)
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>0</u>	<u>(168,963)</u>	<u>(168,963)</u>	<u>(211,280)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition of Capital Assets	0	(864,183)	(864,183)	0
Proceeds from General Obligation Notes Issued	0	1,100,000	1,100,000	0
Premium on General Obligation Notes Issued	0	4,114	4,114	0
Principal Paid on General Obligation Bonds	(45,000)	(762,874)	(807,874)	0
Interest Paid on General Obligation Bonds	(32,535)	(256,207)	(288,742)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(77,535)</u>	<u>(779,150)</u>	<u>(856,685)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(10,312)	360,922	350,610	46,188
<i>Cash and Cash Equivalents Beginning of Year</i>	186,372	253,365	439,737	573,972
<i>Cash and Cash Equivalents End of Year</i>	<u>\$176,060</u>	<u>\$614,287</u>	<u>\$790,347</u>	<u>\$620,160</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>				
Operating Income	\$21,540	\$1,248,753	\$1,270,293	\$264,774
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	44,358	385,217	429,575	0
(Increase) Decrease in Assets:				
Accounts Receivable	346	25,137	25,483	0
Prepaid Items	(58)	48	(10)	0
Materials and Supplies Inventory	0	1,466	1,466	0
Interfund Receivable	29	0	29	0
Increase (Decrease) in Liabilities:				
Wages Payable	53	1,508	1,561	0
Accounts Payable	1,030	13,663	14,693	0
Contracts Payable	0	(463,240)	(463,240)	0
Retainage Payable	0	33,003	33,003	0
Due to Other Governments	(209)	(23,941)	(24,150)	0
Interfund Payable	0	9,112	9,112	0
Claims Payable	0	0	0	(7,306)
Compensated Absences Payable	134	5	139	0
Closure/Postclosure Costs Payable	0	78,304	78,304	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$67,223</u>	<u>\$1,309,035</u>	<u>\$1,376,258</u>	<u>\$257,468</u>

Noncash Capital Transactions

In 2003, the County obtained a building from another government in the Landfill enterprise fund with a fair value of \$42,450.

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2003*

	Private Purpose Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$786	\$3,353,708
Cash and Cash Equivalents in Segregated Accounts	58,628	1,047,958
Due from Other Governments	0	2,042,577
Special Assessments Receivable	0	100,465
Property Taxes Receivable	0	24,626,174
<i>Total Assets</i>	59,414	\$31,170,882
<b>Liabilities</b>		
Payroll Taxes Withholding	0	\$124,666
Due to Other Governments	0	29,365,320
Undistributed Assets	0	1,680,896
<i>Total Liabilities</i>	0	\$31,170,882
<b>Net Assets</b>		
Held in Trust for Other Purposes	59,414	
<i>Total Net Assets</i>	\$59,414	

See accompanying notes to the basic financial statements



**Crawford County, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Fiduciary Funds*  
*For the Year Ended December 31, 2003*

	Private Purpose Trust
<b>Additions</b>	
Donations	\$19,164
Interest	724
	19,888
 <b>Deductions</b>	
Human Services	18,617
	1,271
<i>Change in Net Assets</i>	
<i>Net Assets Beginning of Year</i>	58,143
<i>Net Assets End of Year</i>	\$59,414

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

**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, Prosecuting Attorney, Sheriff, Common Pleas Court Judge, Probate/Juvenile Court Judge and Municipal Court Judge. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budgeting and taxing authority, contracting body, and chief administrators of public services for the County, including each of these departments.

**Primary Government**

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Crawford County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Job and Family Services Department, the Crawford County Solid Waste Management Board, the Crawford County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials.

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

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

The Crawford County General Health District is governed by a five member board of health which oversees the operation of the health district and is elected by a regional advisory council 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 Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

The Crawford County Park District is statutorily created as a separate and distinct political subdivision of the State. The probate judge appoints three commissioners who are authorized to contract and sue on behalf of the District. The Commissioners adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits. The Crawford County Park District is a related organization to the County. (See Note 22)

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

Northland Homes and Properties, Inc. is a joint venture among the Crawford County Board of MRDD and two other county MRDD boards, and 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 23)

The County also participates in the County Commissioners Association Service Corporation, an insurance purchasing pool. (See Note 24)

**Note 2 - Summary of Significant Accounting Policies**

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

A. Basis of Presentation

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

Government-Wide Financial Statements

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

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest 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.

Governmental Funds

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

## **Crawford County, Ohio**

### *Notes to the Basic Financial Statements For the Year Ended December 31, 2003*

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

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

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

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

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

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

Courthouse Renovation Fund - The fund accounts for note and bond proceeds for the renovation of the existing courthouse.

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

#### Proprietary Funds

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

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

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

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

Internal Service Funds - 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 a retrospective workers' compensation plan fund that was discontinued in 1994 and an employee health benefits self-insurance plan that began in 2002.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County's private purpose trust funds account for money held for county home residents for their personal expenses and money held in trust for indigent burials. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund 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 funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of revenues, expenses, and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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 tax), grants, interest, and rent.

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2003, but were levied to finance 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Expenses/Expenditures

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in 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.

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

The County's investments in repurchase agreements and non-negotiable certificates of deposit are reported at cost. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2003.

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 2003 was \$644,599, which includes \$621,296 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.



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2003, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Restricted Assets

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

I. Inventory

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

J. Unamortized Issuance Costs/Bond Premium/Accounting Loss

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

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

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

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

K. Capital Assets

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings and Building Improvements	40 years	40 years
Improvements Other Than Buildings	40 years	N/A
Equipment	5 to 10 years	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

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

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 leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Net Assets

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

P. Fund Balance Reserves

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

Q. Operating Revenues and Expenses

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

R. Interfund Transactions

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

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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence.

T. 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 - Accountability**

The following funds had deficit fund balances/net assets as of December 31, 2003.

	<u>Deficit Fund Balances/ Net Assets</u>
Special Revenue Funds	
Community Development Block Grant	\$36,839
Solid Waste Management District	125,663
Capital Projects Funds	
Courthouse Renovation	209,372
Westmoor Sewer Construction	157,457
Enterprise	
Sanitary Landfill	6,317,413

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

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

The deficit in the Sanitary Landfill fund is the result of accumulated operating losses. The County Commissioners have increased rates and are budgeting for the repayment of the long-term advances. The County has negotiated to lease the Sanitary Landfill (See Note 26).

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

**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 for the General Fund and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

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

	Net Change in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	County Home
GAAP Basis	(\$793,815)	\$90,246	\$28,136	\$86,335
Non-Budgeted Cash Activity	(127,168)	(6,039)	(6,943)	(8,763)
Net Adjustment for Revenue Accruals	26,748	(323,341)	13,486	2,559
Net Adjustment for Expenditure Accruals	67,495	5,911	36,165	8,885
Prepaid Items	(4,288)	(1)	661	(1,726)
Materials and Supplies Inventory	3,280	(1,698)	(139)	602
Advances In	744,505	0	0	0
Advances Out	(232,839)	0	0	0
Encumbrances	(208,960)	(204,418)	(66,611)	(13,647)
Budget Basis	<u>(\$525,041)</u>	<u>(\$439,340)</u>	<u>\$4,755</u>	<u>\$74,245</u>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

	Net Change in Fund Balance		
	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities
GAAP Basis	\$346,390	\$70,236	(\$618,589)
Non-Budgeted Cash Activity	58,232	(5,027)	(13,682)
Net Adjustment for Revenue Accruals	0	70,707	36,612
Net Adjustment for Expenditure Accruals	(43,536)	(25,428)	182
Prepaid Items	2,397	6,363	(7,986)
Materials and Supplies Inventory	(2,079)	(411)	(1,294)
Encumbrances	(376,794)	(35,713)	(92,168)
Budget Basis	(\$15,390)	\$80,727	(\$696,925)

**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 and can be deposited or invested in the following securities:

1. United States treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value; and
9. High grade commercial paper, and bankers acceptances for a period not to exceed one hundred eighty days, the total of which may not exceed 25 percent of the County's total portfolio.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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

At year end, the County had \$130,576 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents".

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

At year end, the carrying amount of the County's deposits was \$16,494,455 and the bank balance was \$17,423,672. Of the bank balance \$1,313,660 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

	Category 3	Carrying and Fair Value
Repurchase Agreements	\$25,381	\$25,381
STAR Ohio		303,654
Total Investments		\$329,035

The classification of cash and cash equivalents and investments on the financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting". A reconciliation between the classification of cash and cash equivalents and investments on the financial statements and the classification of deposits and investments according to GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$16,850,170	\$103,896
Cash on Hand	(130,576)	0
Certificates of Deposit	78,515	(78,515)
STAR Ohio	(303,654)	303,654
GASB Statement No. 3	\$16,494,455	\$329,035

**Note 6 - Property Taxes**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2003 represent the collection of 2002 taxes. Real property taxes received in 2003 were levied after October 1, 2002, on the assessed values as of January 1, 2002, 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 2003 represent the collection of 2002 taxes. Public utility real and tangible personal property taxes received in 2003 became a lien on December 31, 2001, were levied after October 1, 2002, 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.



**Crawford County, Ohio**  
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Tangible personal property tax revenues received in 2003 (other than public utility property) represent the collection of 2003 taxes. Tangible personal property taxes received in 2003 were levied after October 1, 2002, on the true value as of December 31, 2002. Tangible personal property is currently assessed at 25 percent of true value for capital assets and 23 percent for inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2003, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2003 operations. The portion of the receivable not levied to finance current year operations is offset by a credit to deferred revenue.

On the full accrual basis, collectible delinquent real property taxes have been recorded as a receivable and revenue. On the modified accrual basis, the revenue is deferred.

The full tax rate for all County operations for the year ended December 31, 2003, was \$8.80 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2003 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$507,831,100
Public Utility	29,271,850
Tangible Personal	104,074,291
Total Assessed Value	\$641,177,241

**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. Proceeds shall be used for constructing, equipping, furnishing, and operating a new correctional facility and for paying principal, interest, premium, and costs associated with the issuance of debt. As required by State statute, the County Commissioners established how the sales tax proceeds would be allocated prior to the election. Thus, as long as the County has outstanding debt, sales tax proceeds will be prorated based on this debt.

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2003. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue.

**Note 8 - Receivables**

Receivables at December 31, 2003, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, and shared revenues, special assessments, interfund, property taxes, and loans (community development block grant monies loaned to local businesses). All amounts due from other governments are considered collectible in full. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

At December 31, 2003, the amount of delinquent special assessments was \$28,837. The special assessments are expected to be collected within one year.

Loans receivable expected to be collected in more than one year are \$110,457 in the Revolving Loan special revenue fund.

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 agency funds. These amounts, while potentially significant, are not considered measurable and, because collections are often significantly in arrears, the County is unable to determine a reasonable value.

**Crawford County, Ohio**  
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A summary of the principal amounts of due from other governments is as follows:

Fund Type/Fund	Description	Amount
<b>Governmental Activities</b>		
<b>Major Funds</b>		
General Fund	Local Government Revenue Assistance	\$589,801
	Grants and Subsidies	86,803
<b>Total General Fund</b>		<b>676,604</b>
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	1,421,867
	Grant	294,242
<b>Total Auto License and Gas Tax</b>		<b>1,716,109</b>
Child Welfare	Child Welfare Grant	106,847
	Homestead and Rollback	12,224
<b>Total Child Welfare</b>		<b>119,071</b>
County Home	Homestead and Rollback	24,448
Jail Operation Levy	Housing of Prisoners	51,559
MRDD	MRDD Grants	463,745
	Homestead and Rollback	79,747
<b>Total MRDD</b>		<b>543,492</b>
<b>Total Major Funds</b>		<b>3,131,283</b>
<b>Nonmajor Funds</b>		
Community Development Block Grant	Community Development Grant	138,050
Council on Aging Levy	Homestead and Rollback	16,721
Emergency Management	Emergency Management Grants	60,207
Felony Delinquent Care	Felony Delinquent Care Grant	13,297
Mental Health	Homestead and Rollback	21,429
Ohio Childrens Trust	Ohio Childrens Trust Grant	7,500
Solid Waste Management District	Solid Waste Grants	9,000
Victims of Crime	Victims of Crime Grant	24,000
<b>Total Nonmajor Funds</b>		<b>290,204</b>
<b>Total Governmental Activities</b>		<b>\$3,421,487</b>
<b>Agency Funds</b>		
Local Government	Local Government Revenue Assistance	\$638,950
Library Local Government	Library Local Government	766,597
Undivided Tax	Motor Vehicle License Tax and Gas Tax	637,030
<b>Total Agency Funds</b>		<b>\$2,042,577</b>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 9 - Capital Assets**

Capital asset activity for the year ended December 31, 2003, was as follows:

	Balance at December 31, 2002	Additions	Reductions	Balance at December 31, 2003
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$686,015	\$0	\$0	\$686,015
Land Improvements	1,804,461	0	0	1,804,461
Construction in Progress	1,101,690	2,362,126	0	3,463,816
Total Nondepreciable Capital Assets	<u>3,592,166</u>	<u>2,362,126</u>	<u>0</u>	<u>5,954,292</u>
Depreciable Capital Assets				
Buildings and Building Improvements	24,548,065	111,963	0	24,660,028
Improvements Other Than Buildings	10,000	0	0	10,000
Equipment	900,586	26,768	0	927,354
Vehicles	3,653,129	255,568	(90,474)	3,818,223
Furniture/Fixtures	322,423	21,303	0	343,726
Infrastructure	19,657,780	849,763	0	20,507,543
Total Depreciable Capital Assets	<u>49,091,983</u>	<u>1,265,365</u>	<u>(90,474)</u>	<u>50,266,874</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(3,235,342)	(645,056)	0	(3,880,398)
Improvements Other Than Buildings	(2,167)	(500)	0	(2,667)
Equipment	(492,718)	(82,764)	0	(575,482)
Vehicles	(2,088,312)	(360,262)	90,474	(2,358,100)
Furniture/Fixtures	(63,852)	(16,358)	0	(80,210)
Infrastructure	(7,281,773)	(850,999)	0	(8,132,772)
Total Accumulated Depreciation	<u>(13,164,164)</u>	<u>(1,955,939)</u>	<u>90,474</u>	<u>(15,029,629)</u>
Total Depreciable Capital Assets, Net	<u>35,927,819</u>	<u>(690,574)</u>	<u>0</u>	<u>35,237,245</u>
Governmental Activities Capital Assets, Net	<u>\$39,519,985</u>	<u>\$1,671,552</u>	<u>\$0</u>	<u>\$41,191,537</u>

**Crawford County, Ohio**  
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	Balance at December 31, 2002	Additions	Reductions	Balance at December 31, 2003
Business-Type Activities:				
Nondepreciable Capital Assets:				
Land	\$175,550	\$0	\$0	\$175,550
Landfill Improvements	0	719,008	0	719,008
Total Nondepreciable Capital Assets	<u>175,550</u>	<u>719,008</u>	<u>0</u>	<u>894,558</u>
Depreciable Capital Assets:				
Buildings and Building Improvements	445,775	42,450	0	488,225
Landfill Cells	8,181,566	0	0	8,181,566
Equipment	1,910,052	145,175	0	2,055,227
Vehicles	14,200	0	0	14,200
Infrastructure	1,545,417	0	0	1,545,417
Total Depreciable Capital Assets	<u>12,097,010</u>	<u>187,625</u>	<u>0</u>	<u>12,284,635</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(123,818)	(12,509)	0	(136,327)
Landfill Cells	(6,769,378)	(271,485)	0	(7,040,863)
Equipment	(1,470,230)	(106,918)	0	(1,577,148)
Vehicles	(14,200)	0	0	(14,200)
Infrastructure	(241,004)	(38,663)	0	(279,667)
Total Accumulated Depreciation	<u>(8,618,630)</u>	<u>(429,575)</u>	<u>0</u>	<u>(9,048,205)</u>
Total Depreciable Capital Assets, Net	<u>3,478,380</u>	<u>(241,950)</u>	<u>0</u>	<u>3,236,430</u>
Business-Type Activities Capital Assets, Net	<u>\$3,653,930</u>	<u>\$477,058</u>	<u>\$0</u>	<u>\$4,130,988</u>

**Crawford County, Ohio**  
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Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative and Executive	\$171,817
Judicial	23,586
Public Safety	
Jail Operation	420,751
Other Public Safety	4,208
Public Works	1,110,621
Health	
Mental Retardation and Developmental Disabilities	68,272
Other Health	30,612
Human Services	
Child Welfare	26,956
County Home	24,069
Job and Family Services	73,195
Other Human Services	1,852
Total Depreciation Expense-Governmental Activities	<u>\$1,955,939</u>

**Note 10 - Interfund Receivables/Payables**

Interfund balances at December 31, 2003, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Auto License and Gas Tax Fund	\$51,963
Child Welfare Fund	1,445
Mental Retardation and Developmental Disabilities Fund	6,007
Other Nonmajor Funds	445,226
Sanitary Landfill Fund	467,884
Total General Fund	<u>\$972,525</u>
Due to Child Welfare Fund from:	
General Fund	\$3,168
Job and Family Services Fund	14,868
Total Child Welfare Fund	<u>\$18,036</u>
Due to Other Governmental Funds from:	
Job and Family Services Fund	\$26,137
Sanitary Landfill Fund	16,717
Total all Other Funds	<u>\$42,854</u>

**Crawford County, Ohio**  
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The balance due to the General Fund included loans made to provide working capital for operations or projects; \$683,818 of the balance is not scheduled to be collected in the subsequent year.

The remaining 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.

**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 2003, the County contracted with Midland Service Agency, Inc. for property, general liability, auto liability, and physical damage insurance. The primary general liability limit is \$3,000,000. Primary auto liability insurance has a limit of \$1,000,000. Building and personal property liability insurance has a limit of \$36,553,145. Law enforcement professional liability insurance has a limit of \$1,000,000, subject to a \$2,500 retention. Liability insurance for the county home has a limit of \$1,000,000, health care facility professional liability is \$1,000,000, and umbrella liability coverage has a limit of \$2,000,000.

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

**B. Employee Health Benefits**

In 2002, the County established a Health Benefits self-insurance fund (an internal service fund) to account for and finance its uninsured risks of loss. Under this program, the Health Benefits self-insurance fund provides coverage for up to a maximum of \$85,000 per year for each individual, with a maximum of a \$1,000,000 aggregate over the employee's life. The County purchased commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss. Settled claims have exceeded the fund's coverage; however, these claims have not exceeded the stop loss coverage. Excess costs have been reimbursed by stop loss insurance coverage.

All funds of the County participate in the program and make payments to the Health Benefits self-insurance fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2003, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability was based on a review of all claims paid after the balance sheet date. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability was as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claim Payment	Balance at Year End
2002	\$0	\$1,838,031	\$1,561,689	\$276,342
2003	276,342	2,224,817	2,232,123	269,036

**Crawford County, Ohio**  
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C. Workers' Compensation Retrospective

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

In 1992, the County established a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. In 2002, the County retired the remaining claims liability.

D. Workers' Compensation

For 2003, the County participated in the County Commissioners Association Service Corporation (the Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation.

This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants.

Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program. The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal and any participant leaving the Plan allows representatives of the Plan to access loss experience for three years following the last year of participation.



**Crawford County, Ohio**  
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**Note 12 - Construction Commitments**

At December 31, 2003, the County had entered into contracts for the construction or renovation of the following facilities:

	Outstanding Commitment
Courthouse Renovation	\$409,346
Bridge Replacement	156,343
Sugar Grove Project	55,900
Administration Building	28,456
Westmoor Sewer	17,754
Job and Family Services Building	16,026

**Note 13 - Defined Benefit Retirement Plans**

**A. Ohio Public Employees Retirement System**

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

OPERS provides retirement, disability, survivor, and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

For the year ended December 31, 2003, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2003 was 8.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 11.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

**Crawford County, Ohio**  
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The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2003, 2002, and 2001 were \$1,134,195, \$1,100,747, and 1,114,731, respectively; 92 percent has been contributed for 2003 and 100 percent has been contributed for 2002 and 2001. The unpaid contribution for 2003, in the amount of \$92,806, is recorded as a liability. Contributions to the member-directed plan for 2003 were \$6,146 made by the County and \$3,855 made by plan members.

**B. State Teachers Retirement System**

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

New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on member contributions and earned interest matched by STRS funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The CP offers features of both the DBP and DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

A DBP or CP member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DCP who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the year ended December 31, 2003, plan members were required to contribute 9.3 percent of their annual covered salary and the County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers.

The County's required contribution for pension obligations for the DBP for the years ended December 31, 2003, 2002, and 2001 was \$60,460, 45,507, and \$42,828, respectively; 92 percent has been contributed for year 2003 and 100 percent has been contributed for years 2002 and 2001. Contributions for the DCP and CP for the year ended December 31, 2003, were \$2,808 made by the County and \$2,487 made by plan members.

**Crawford County, Ohio**  
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**Note 14 - Postemployment Benefits**

**A. Ohio Public Employees Retirement System**

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2003 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 5.00 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

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

The number of active contributing participants in the traditional and combined plans was 364,881. Actual employer contributions for 2003 which were used to fund postemployment benefits was \$652,067. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2002 (the latest information available), was \$10 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the OPERS Board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. The Choices Plan will incorporate a cafeteria approach offering a broader range of health care options. The Choices Plan used a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Choices Plan will also offer a spending account feature enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a medical spending account.

**Crawford County, Ohio**  
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**B. State Teachers Retirement System**

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS), and to retired classified employees and their dependents through the School Employees Retirement System (SERS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by the Systems based on authority granted by State statute. Both systems are funded on a pay-as-you-go basis.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2003, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$4,867.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$3,011 million at June 30, 2002. For the fiscal year ended June 30, 2002, net health care costs paid by STRS were \$354,697,000, and STRS had 105,300 eligible benefit recipients.

**Note 15 - Other Employee Benefits**

**A. Health Insurance**

The County is self-insured for employee health benefits. The employees share the cost of the monthly premium with the County. The premium varies among employees depending on the terms of union agreements or County policies.

**B. Compensated Absences**

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

**Note 16 - Notes Payable**

On September 24, 2003, the County issued various purpose bond anticipation notes for the purpose of renovating the courthouse and constructing a cap at the landfill and repairs, in the amounts of \$900,000 and \$1,100,000 respectively. The notes have an interest rate of 1.68 percent and will mature on September 23, 2004.

As of December 31, 2003, the County had unexpended note proceeds related to the courthouse construction, in the amount of \$900,000.

**Crawford County, Ohio**  
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**Note 17 - Long-Term Liabilities**

Changes in the County's long-term obligations during 2003 were as follows:

	Balance at December 31, 2002	Additions	Reductions	Balance at December 31, 2003	Amount Due in One Year
Governmental Activities:					
General Obligation Bonds:					
1999 New Jail Facility 3.15-5.80%					
Serial Bonds	\$1,450,000	\$0	\$115,000	\$1,335,000	\$125,000
Term Bonds	1,820,000	0	0	1,820,000	0
Capital Appreciation Bonds	691,743	32,481	0	724,224	0
Total 1999 New Jail Facility Bonds	<u>3,961,743</u>	<u>32,481</u>	<u>115,000</u>	<u>3,879,224</u>	<u>125,000</u>
2002 Various Purpose Bonds 2.25 - 5.25%					
Serial Bonds	1,765,000	0	115,000	1,650,000	125,000
Term Bonds	4,510,000	0	0	4,510,000	0
Premium	125,287	0	4,651	120,636	0
Total 2002 Various Purpose Bonds	<u>6,400,287</u>	<u>0</u>	<u>119,651</u>	<u>6,280,636</u>	<u>125,000</u>
2000 Vehicle Acquisition Bonds	28,373	0	28,373	0	0
1994 New Jail Facility 5.45-6.00%	175,000	0	85,000	90,000	90,000
1992 Job and Family Services Building 6.25-6.60%	<u>530,000</u>	<u>0</u>	<u>40,000</u>	<u>490,000</u>	<u>40,000</u>
Total General Obligation Bonds	11,095,403	32,481	388,024	10,739,860	380,000
Compensated Absences	<u>930,752</u>	<u>137,130</u>	<u>97,999</u>	<u>969,883</u>	<u>16,285</u>
Total Governmental Activities	<u>\$12,026,155</u>	<u>\$169,611</u>	<u>\$486,023</u>	<u>\$11,709,743</u>	<u>\$396,285</u>

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	Balance at December 31, 2002	Additions	Reductions	Balance at December 31, 2003	Amount Due in One Year
Business-Type Activities:					
General Obligation Bonds:					
1999 Waterline Improvement 3.15-4.80%					
Serial Bonds	\$345,000	\$0	\$45,000	\$300,000	\$45,000
Term Bonds	395,000	0	0	395,000	0
Capital Appreciation Bonds	52,544	8,914	0	61,458	0
Bond Premium	67,702	0	3,982	63,720	0
Total 1999 Waterline Improvement Bonds	<u>860,246</u>	<u>8,914</u>	<u>48,982</u>	<u>820,178</u>	<u>45,000</u>
1999 Landfill Improvements 3.15-4.80%					
Serial Bonds	3,105,000	0	455,000	2,650,000	475,000
Term Bonds	1,255,000	0	0	1,255,000	0
Capital Appreciation Bonds	168,675	28,614	0	197,289	0
Bond Premium	218,360	0	12,845	205,515	0
Accounting Loss	(253,826)	14,931	0	(238,895)	0
Total 1999 Landfill Improvement Bonds	<u>4,493,209</u>	<u>43,545</u>	<u>467,845</u>	<u>4,068,909</u>	<u>475,000</u>
2002 Various Purpose Bonds 2.25 - 3.95%					
Premium	1,375,000	0	125,000	1,250,000	125,000
	22,333	0	3,722	18,611	0
Total 2002 Landfill Improvement Bonds	<u>1,397,333</u>	<u>0</u>	<u>128,722</u>	<u>1,268,611</u>	<u>125,000</u>
1994 Landfill Improvements 5.45-6.00%					
	305,000	0	145,000	160,000	160,000
1999 Bulldozer 4.45%	41,106	0	37,874	3,232	3,232
Total General Obligation Bonds	<u>7,096,894</u>	<u>52,459</u>	<u>828,423</u>	<u>6,320,930</u>	<u>808,232</u>
Compensated Absences	12,300	139	0	12,439	0
Landfill Closure/Postclosure	2,384,454	184,619	106,315	2,462,758	0
Total Business-Type Activities	<u>\$9,493,648</u>	<u>\$237,217</u>	<u>\$934,738</u>	<u>\$8,796,127</u>	<u>\$808,232</u>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

1999 New Jail Facility General Obligation Bonds - On February 1, 1999, the County issued \$3,839,407 in unvoted general obligation bonds with an average interest rate of 4.28 percent to advance refund \$2,360,000 of outstanding 1994 Series bonds with an average interest rate of 5.84 percent and to retire \$1,500,000 in notes. The bond issue included serial, term, and capital appreciation bonds in the amount of \$1,885,000, \$1,820,000, and \$134,407, respectively. The serial bonds will be paid from 1999-2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010-2013. The bonds will be retired from the voted sales tax levy for jail improvements approved in May, 1994.

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

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

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

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

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

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$1,065,000. For 2003, \$32,481 was accreted for a total bond value of \$724,224.

At December 31, 2003, \$4,730,000 of the refunded bonds was outstanding and is considered defeased by assets held in an irrevocable trust, in the amount of \$4,921,089. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

2002 Various Purpose General Obligation Bonds - General obligation bonds were issued for the retirement of bond anticipation notes that were used for renovating the courthouse, constructing an addition to the courthouse, constructing an addition to the Job and Family Services building, and constructing improvements to the Sanitary Landfill, in the amount of \$3,000,000, \$1,835,000, \$1,660,000, and \$1,500,000, respectively, on April 1, 2002. The bonds issued for the courthouse renovation and addition to the courthouse will be paid from the General Fund. The bonds issued for the addition to the Job and Family Services building will be paid from rental charges from the Job and Family Services department and other tenants who occupy the facility. The landfill improvements will be paid from the Sanitary Landfill enterprise fund.

The term bonds maturing on December 1, 2017, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2015 through 2016 (with the balance of \$215,000 to be paid at stated maturity on December 1, 2017) 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
2015	\$195,000
2016	200,000

The term bonds maturing on December 1, 2022, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2018 through 2021 (with the balance of \$285,000 to be paid at stated maturity on December 1, 2022) 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
2018	\$225,000
2019	240,000
2020	255,000
2021	265,000

The term bonds maturing on December 1, 2026, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2023 through 2025 (with the balance of \$350,000 to be paid at stated maturity on December 1, 2026) 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
2023	\$300,000
2024	315,000
2025	335,000



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

The term bonds maturing on December 1, 2031, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2027 through 2030 (with the balance of \$295,000 to be paid at stated maturity on December 1, 2031) 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
2027	\$240,000
2028	250,000
2029	265,000
2030	280,000

The term bonds maturing on December 1, 2013 and thereafter, are subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2012, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates (Dates Inclusive)	Redemption Prices
December 1, 2012 through November 30, 2013	101%
December 1, 2013 and thereafter	100

2000 Vehicle Acquisition General Obligation Bonds - General obligation bonds were issued for the purchase of sheriff cruisers, in the amount of \$85,119, on June 1, 2000, and were retired in 2003.

1994 New Jail Facility General Obligation Bonds - The 1994 jail facility bonds were originally issued, in the amount of \$480,000, and will be paid from County sales tax revenues.

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

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

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

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

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

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$225,000. For 2003, \$8,914 was accreted for a total bond value of \$61,458.

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

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

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

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

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

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2003, \$28,614 was accreted for a total bond value of \$197,289.

A portion of the landfill improvement general obligation refunding bonds was used to close the original cell. The remaining balance of the bonds relating to the closure is \$1,010,172 and is not included in the computation of capital assets, net of related debt.

1994 Landfill Improvements General Obligation Bonds - The 1994 landfill improvement general obligation bonds, in the amount of \$970,000, will be paid from operating revenues of the Sanitary Landfill enterprise fund.

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

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

**Crawford County, Ohio**

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For the Year Ended December 31, 2003*

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

The County's legal debt margin as of December 31, 2003 was \$9,954,431.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2003, were as follows:

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2004	\$380,000	\$161,608	\$0	\$331,670
2005	390,000	145,358	0	331,670
2006	410,000	127,603	0	331,670
2007	425,000	108,778	0	331,670
2008	450,000	90,625	0	331,670
2009-2013	1,330,000	204,863	0	1,658,350
2014-2018	180,000	8,190	2,315,000	1,456,950
2019-2023	0	0	1,685,000	857,663
2024-2028	0	0	1,490,000	442,345
2029-2033	0	0	840,000	89,775
Totals	<u>\$3,565,000</u>	<u>\$847,025</u>	<u>\$6,330,000</u>	<u>\$6,163,433</u>

General Obligation Bonds		
Capital Appreciation		
Year Ending	Principal	Interest
2004	\$0	\$0
2005	0	0
2006	0	0
2007	0	0
2008	0	0
2009-2013	134,407	930,593
Totals	<u>\$134,407</u>	<u>\$930,593</u>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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Business-Type Activities - Sewer Enterprise Fund				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2004	\$45,000	\$12,108	\$0	\$18,763
2005	45,000	10,398	0	18,763
2006	50,000	8,643	0	18,763
2007	50,000	6,643	0	18,763
2008	55,000	4,593	0	18,763
2009-2013	55,000	2,310	0	93,813
2014-2018	0	0	320,000	64,600
2019-2023	0	0	75,000	3,563
Totals	<u>\$300,000</u>	<u>\$44,695</u>	<u>\$395,000</u>	<u>\$255,791</u>

Capital Appreciation		
Year Ending	Principal	Interest
2004	\$0	\$0
2005	0	0
2006	0	0
2007	0	0
2008	0	0
2009-2013	28,518	196,482
Totals	<u>\$28,518</u>	<u>\$196,482</u>

Business-Type Activities - Sanitary Landfill Enterprise Fund				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2004	\$763,232	\$167,155	\$0	\$59,613
2005	790,000	135,993	0	59,613
2006	835,000	102,983	0	59,613
2007	910,000	67,333	0	59,613
2008	590,000	30,985	0	59,613
2009-2013	175,000	7,350	0	298,065
2014-2018	0	0	1,020,000	204,964
2019-2023	0	0	235,000	11,162
Totals	<u>\$4,063,232</u>	<u>\$511,799</u>	<u>\$1,255,000</u>	<u>\$812,256</u>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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Year Ending	General Obligation Bonds	
	Capital Appreciation	
	Principal	Interest
2004	\$0	\$0
2005	0	0
2006	0	0
2007	0	0
2008	0	0
2009-2013	91,547	633,453
Totals	\$91,547	\$633,453

The interest on the capital appreciation bonds represents the accretion of the deep-discounted bonds from the initial value at the time of issuance to their value at final maturity.

**Note 18 - Conduit Debt**

On August 28, 2001, the County issued \$1,400,000 in Health Care Facilities Revenue Bonds on behalf of Community Counseling Services, Inc. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2003, \$1,340,348 in Health Care Facilities Revenue Bonds was still outstanding.

On April 26, 2002, the County issued \$835,000 in Hospital Facility Revenue Bonds on behalf of Galion Community Hospital. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2003, the Hospital Facility Revenue Bonds had been retired.

On September 30, 2003, the County issued \$9,525,000 in Hospital Facilities Revenue Refunding and Improvement Bonds on behalf of Galion Community Hospital. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2003, \$9,525,000 in Hospital Facilities Revenue Refunding and Improvement Bonds was still outstanding.

**Crawford County, Ohio**  
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**Note 19 - Interfund Transfers**

During 2003, the following transfers were made:

		Transfers Out			
		General	Mental Retardation and Developmental Disabilities	Other Governmental	Total
Transfers In	General	\$0	\$0	\$25,000	\$25,000
	Child Welfare	215,000	0	0	215,000
	Job and Family Services	148,755	0	0	148,755
	Jail Operation Levy	385,857	0	0	385,857
	Courthouse Renovation	0	0	21,837	21,837
	All Other Governmental	506,280	71,000	150,000	727,280
	<b>Total Governmental Funds</b>	<b>1,255,892</b>	<b>71,000</b>	<b>196,837</b>	<b>1,523,729</b>
	Business-Type Activity				
	Sanitary Landfill	2,636	0	3,401	6,037
	<b>Total</b>	<b>\$1,258,528</b>	<b>\$71,000</b>	<b>\$200,238</b>	<b>\$1,529,766</b>

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.

Transfers will not balance on the fund financial statements, in the amount of \$211,280, for the elimination of the Workers' Compensation internal service fund into an agency fund.

**Note 20 - Closure and Postclosure Care Costs**

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

**Crawford County, Ohio**  
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The \$2,462,758 reported as landfill closure and postclosure costs payable at December 31, 2003, represents the cumulative amount reported to date based on the use of 58.28 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,762,976 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2003. The \$4,225,734 closure and postclosure costs represent a change in estimate based on additional information made available to the engineer. This change is compared to the \$4,171,847 reported in 2002. 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 2003, these costs total \$4,225,734. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to either make annual contributions to an EPA controlled trust fund or demonstrate financial assurance through the "Local Government Financial Test". For 2003, the County met the Local Government Financial Test requirements.

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

**Note 21 - Waycraft Workshop, Inc.**

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

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

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

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. Unrealized gains and losses are included on the statement of activities. The Workshop's investments as of December 31, 2003, consisted of a mutual fund, government securities, and certificates of deposit, in the amount of \$250,578, reported at fair value. Net unrealized gain for 2003 was \$39,136.

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



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Workshop's capital assets at December 31, 2003, follows:

Production Equipment	\$58,771
Office Equipment	36,714
Vehicles	81,303
Leasehold Improvements	24,136
Total	200,924
Less Accumulated Depreciation	(142,888)
Total Capital Assets, Net	\$58,036

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

Related Party Transaction - The County provides the management and staff personnel, at no charge, to the Workshop. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$169,076 for the year ended December 31, 2003. In addition, certain assets used exclusively by the Workshop are titled for insurance purposes in the name of the County. These assets are included in the capital assets of the County. Additional habilitative services provided directly to Workshop clients by the County were \$1,482,186.

**Note 22 - Related Organization**

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

**Note 23 - Joint Ventures**

A. Northland Homes and Properties, Inc.

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

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

The MRDD Boards also fund the operational costs of the Corporation. For 2003, the Crawford County Board of Mental Retardation and Developmental Disabilities contributed \$42,002 for operational costs.

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

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

Further financial information can be found in the Northland Homes and Properties, Inc.'s financial report as of December 31, 2003. Northland Home and Properties, Inc. is located at 602-C South Corporate Drive, Fostoria, Ohio 44830.

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

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

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

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

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

Further financial information can be found in the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board's financial report as of December 31, 2003. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

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**Note 24 - Insurance Purchasing Pool**

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as an insurance purchasing pool.

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

**Note 25 - Contingent Liabilities**

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

Several claims and contract disputes are pending against the County. A claim has been made against the Crawford County Children's Services Board regarding payment owed for foster care services. It is possible that the Child Welfare special revenue fund may owe up to a maximum of \$300,980. The County has proposed a settlement of \$200,000.

The County has been in dispute regarding payment owed for construction costs relating to the renovation of the courthouse. The County has proposed a settlement, in the amount of \$189,767, to the contractor to fulfill the entire outstanding liability related to change orders.

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

**Note 26 - Subsequent Event**

On March 30, 2004, the Children Services Board was disbanded and the Children Services Agency was re-designated to Job and Family Services. This was done to provide accountability and services for at-risk children of Crawford County.

On May 17, 2004, the County began leasing the Sanitary Landfill to Santek Environmental. This was done in an attempt to eliminate the deficit net assets and to control the General Fund financial liability for the Sanitary Landfill operation.

On June 1, 2004, the County issued \$2,000,000 in a bond anticipation note for paying a portion of the cost of constructing a county administrative building. The note has an interest rate of 2.98 percent and a final maturity on May 26, 2005.

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Combining Statements and  
Individual Fund Schedules

## Crawford County, Ohio

### *Combining Statements - Nonmajor Governmental Funds*

#### *Nonmajor Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## **Crawford County, Ohio**

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

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

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

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

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

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

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

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

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

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

*Mental Retardation and Developmental Disabilities Medicaid Reserve Fund* - To ensure the availability of adequate funds to maintain the matched funds for the Medicaid Program

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

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

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

(continued)

## **Crawford County, Ohio**

### ***Nonmajor Special Revenue Funds***

(continued)

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

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

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

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

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

*Special Projects Fund* - To account for basic court costs collected pursuant to Section 1901.26 of the Ohio Revised Code. Moneys may be used for various services and projects for the County Municipal Court.

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

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

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

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

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

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

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

*County Office Space Fund* - To account for debt proceeds and transfers from the General Fund for construction of a new office building for the County.

*County Road Improvement Fund* - To account for Issue II moneys for the improvement to County Road 35 and 77.

*County Township Paving Fund* - To account for Issue II moneys for the County/Township Paving Project.

(continued)



## **Crawford County, Ohio**

### ***Nonmajor Capital Projects Funds*** (continued)

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

*Hord Joint County Ditch Fund* - To account for transfers for the construction of the Hord Joint County Ditch Number 1013.

*Job and Family Services Addition Fund* - To account for debt proceeds, grants, and transfers for expansion of the Job and Family Services addition.

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

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

*Northeast Water Project Fund* - To account for Federal Grant moneys, State Grant – Issue II moneys and tap-in fees collected for constructing a water system line for service to Sulphur Springs and Tiro residents.

*Sugar Grove Sewer Project Fund* - To account for advances for the construction of sanitary sewer lines for the Sugar Grove subdivision.

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

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2003*

	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	\$2,705,392	\$40,880	\$583,290	\$3,329,562
Cash and Cash Equivalents				
in Segregated Accounts	5,082	0	0	5,082
Accounts Receivable	1,883	0	0	1,883
Sales Taxes Receivable	0	250,904	0	250,904
Due from Other Governments	290,204	0	0	290,204
Special Assessments Receivable	89,588	0	0	89,588
Prepaid Items	1,837	0	0	1,837
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	0	0	39,890	39,890
Materials and Supplies Inventory	9,060	0	0	9,060
Interfund Receivable	42,854	0	0	42,854
Property Taxes Receivable	655,919	0	0	655,919
Loans Receivable	141,496	0	0	141,496
<i>Total Assets</i>	<u>\$3,943,315</u>	<u>\$291,784</u>	<u>\$623,180</u>	<u>\$4,858,279</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$58,413	\$0	\$0	\$58,413
Accounts Payable	79,347	0	0	79,347
Contracts Payable	0	0	42,502	42,502
Due to Other Governments	6,855	0	0	6,855
Retainage Payable	0	0	38,616	38,616
Interfund Payable	206,999	0	238,227	445,226
Deferred Revenue	1,046,550	132,074	0	1,178,624
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	39,890	39,890
<i>Total Liabilities</i>	<u>1,398,164</u>	<u>132,074</u>	<u>359,235</u>	<u>1,889,473</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	97,830	0	92,319	190,149
Reserved for Loans Receivable	110,457	0	0	110,457
Unreserved, reported in:				
Special Revenue Funds	2,336,864	0	0	2,336,864
Debt Service Funds	0	159,710	0	159,710
Capital Projects Funds	0	0	171,626	171,626
<i>Total Fund Balances</i>	<u>2,545,151</u>	<u>159,710</u>	<u>263,945</u>	<u>2,968,806</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,943,315</u>	<u>\$291,784</u>	<u>\$623,180</u>	<u>\$4,858,279</u>

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2003*

	Court Computer	Clerk of Courts Title	Community Development Block Grant	COPS Fast
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$264,458	\$185,037	\$22,362	\$35,098
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	138,050	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	1,098	0	0
Materials and Supplies Inventory	0	4,172	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$264,458</u>	<u>\$190,307</u>	<u>\$160,412</u>	<u>\$35,098</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$0	\$4,372	\$0	\$0
Accounts Payable	4,699	4,088	5,675	0
Due to Other Governments	0	200	0	0
Interfund Payable	0	0	53,526	0
Deferred Revenue	0	0	138,050	0
<i>Total Liabilities</i>	<u>4,699</u>	<u>8,660</u>	<u>197,251</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	1,592	6,553	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	259,759	180,055	(43,392)	35,098
<i>Total Fund Balances (Deficit)</i>	<u>259,759</u>	<u>181,647</u>	<u>(36,839)</u>	<u>35,098</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$264,458</u>	<u>\$190,307</u>	<u>\$160,412</u>	<u>\$35,098</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2003*

	Council on Aging Levy	Sheriff Commissary	Child Support Enforcement Agency	Dog and Kennel
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19,725	\$50,892	\$280,459	\$24,092
Cash and Cash Equivalents in in Segregated Accounts	0	4,286	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	16,721	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	300	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	26,137	0
Property Taxes Receivable	272,421	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$308,867</u>	<u>\$55,178</u>	<u>\$306,896</u>	<u>\$24,092</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$25,855	\$4,205
Accounts Payable	31	823	19,055	3,158
Due to Other Governments	0	0	1,176	189
Interfund Payable	0	0	8,070	0
Deferred Revenue	289,142	0	26,137	0
<i>Total Liabilities</i>	<u>289,173</u>	<u>823</u>	<u>80,293</u>	<u>7,552</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	48,691	597
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	19,694	54,355	177,912	15,943
<i>Total Fund Balances (Deficit)</i>	<u>19,694</u>	<u>54,355</u>	<u>226,603</u>	<u>16,540</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$308,867</u>	<u>\$55,178</u>	<u>\$306,896</u>	<u>\$24,092</u>

<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>	<u>Felony Delinquent Care</u>
\$75,311	\$118,920	\$154,303	\$8,581	\$97,292	\$79,914
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	60,207	13,297
0	89,588	0	0	0	0
0	0	0	0	150	0
0	0	1,375	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$75,311</u>	<u>\$208,508</u>	<u>\$155,678</u>	<u>\$8,581</u>	<u>\$157,649</u>	<u>\$93,211</u>
\$0	\$0	\$3,454	\$0	\$3,000	\$1,201
0	0	3,467	0	14,413	407
0	0	162	0	1,886	55
0	0	0	0	5,513	0
0	89,588	0	0	60,207	5,499
<u>0</u>	<u>89,588</u>	<u>7,083</u>	<u>0</u>	<u>85,019</u>	<u>7,162</u>
250	0	18	0	454	717
0	0	0	0	0	0
<u>75,061</u>	<u>118,920</u>	<u>148,577</u>	<u>8,581</u>	<u>72,176</u>	<u>85,332</u>
<u>75,311</u>	<u>118,920</u>	<u>148,595</u>	<u>8,581</u>	<u>72,630</u>	<u>86,049</u>
<u>\$75,311</u>	<u>\$208,508</u>	<u>\$155,678</u>	<u>\$8,581</u>	<u>\$157,649</u>	<u>\$93,211</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2003*

	Indigent Driver Alcohol Treatment	Indigent Guardianship	Law Enforcement Block Grant	Law Enforcement Trust
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$79,341	\$38,158	\$601	\$0
Cash and Cash Equivalents in in Segregated Accounts	0	0	0	796
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$79,341</u>	<u>\$38,158</u>	<u>\$601</u>	<u>\$796</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	2,095	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	320	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>2,415</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	79,341	35,743	601	796
<i>Total Fund Balances (Deficit)</i>	<u>79,341</u>	<u>35,743</u>	<u>601</u>	<u>796</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$79,341</u>	<u>\$38,158</u>	<u>\$601</u>	<u>\$796</u>

Library and Legal Research	Municipal Court Probation Officer	Mental Health	Ohio Childrens Trust	Probate Court	Prepayment Interest
\$27,260	\$27,732	\$26,023	\$6,117	\$3,899	\$30,575
0	0	0	0	0	0
0	0	0	0	0	0
0	0	21,429	7,500	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	596
0	0	0	0	0	0
0	0	383,498	0	0	0
0	0	0	0	0	0
<u>\$27,260</u>	<u>\$27,732</u>	<u>\$430,950</u>	<u>\$13,617</u>	<u>\$3,899</u>	<u>\$31,171</u>
\$0	\$1,542	\$0	\$0	\$0	\$598
678	925	37	0	0	1,339
0	76	0	1,870	0	24
0	0	0	0	0	0
0	0	404,927	0	0	0
<u>678</u>	<u>2,543</u>	<u>404,964</u>	<u>1,870</u>	<u>0</u>	<u>1,961</u>
72	0	0	4,245	0	0
0	0	0	0	0	0
<u>26,510</u>	<u>25,189</u>	<u>25,986</u>	<u>7,502</u>	<u>3,899</u>	<u>29,210</u>
<u>26,582</u>	<u>25,189</u>	<u>25,986</u>	<u>11,747</u>	<u>3,899</u>	<u>29,210</u>
<u>\$27,260</u>	<u>\$27,732</u>	<u>\$430,950</u>	<u>\$13,617</u>	<u>\$3,899</u>	<u>\$31,171</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2003*

	Real Estate Assessment	Recorder Equipment	Revolving Loan
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$773,800	\$30,871	\$147,959
Cash and Cash Equivalents in in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	0	0	0
Special Assessments Receivable	0	0	0
Prepaid Items	92	0	0
Materials and Supplies Inventory	1,592	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	141,496
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Assets</i>	<u>\$775,484</u>	<u>\$30,871</u>	<u>\$289,455</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Wages Payable	\$6,390	\$0	\$0
Accounts Payable	7,074	2,869	0
Due to Other Governments	287	0	0
Interfund Payable	0	0	0
Deferred Revenue	0	0	0
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Liabilities</i>	<u>13,751</u>	<u>2,869</u>	<u>0</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	30,773	0	0
Reserved for Loans Receivable	0	0	110,457
Unreserved (Deficit)	730,960	28,002	178,998
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Fund Balances (Deficit)</i>	<u>761,733</u>	<u>28,002</u>	<u>289,455</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$775,484</u>	<u>\$30,871</u>	<u>\$289,455</u>



Sanction Costs	Special Projects	Solid Waste Management District	Tax Incentive Review	Victims of Crime	Total
\$19,469	\$44,174	\$7,691	\$17,920	\$7,358	\$2,705,392
0	0	0	0	0	5,082
0	0	1,883	0	0	1,883
0	0	9,000	0	24,000	290,204
0	0	0	0	0	89,588
50	0	147	0	0	1,837
1,048	0	277	0	0	9,060
0	0	16,717	0	0	42,854
0	0	0	0	0	655,919
0	0	0	0	0	141,496
<u>\$20,567</u>	<u>\$44,174</u>	<u>\$35,715</u>	<u>\$17,920</u>	<u>\$31,358</u>	<u>\$3,943,315</u>
\$289	\$0	\$5,576	\$0	\$1,931	\$58,413
0	0	6,419	2,000	95	79,347
29	0	813	0	88	6,855
0	0	139,570	0	0	206,999
0	0	9,000	0	24,000	1,046,550
<u>318</u>	<u>0</u>	<u>161,378</u>	<u>2,000</u>	<u>26,114</u>	<u>1,398,164</u>
0	0	233	3,592	43	97,830
0	0	0	0	0	110,457
<u>20,249</u>	<u>44,174</u>	<u>(125,896)</u>	<u>12,328</u>	<u>5,201</u>	<u>2,336,864</u>
<u>20,249</u>	<u>44,174</u>	<u>(125,663)</u>	<u>15,920</u>	<u>5,244</u>	<u>2,545,151</u>
<u>\$20,567</u>	<u>\$44,174</u>	<u>\$35,715</u>	<u>\$17,920</u>	<u>\$31,358</u>	<u>\$3,943,315</u>

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2003*

	County Office Space	Engineer Office Building	Job and Family Services Addition
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$127,500	\$50	\$56,885
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	39,890	0	0
<i>Total Assets</i>	<u>\$167,390</u>	<u>\$50</u>	<u>\$56,885</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Contracts Payable	\$28,292	\$0	\$0
Retainage Payable	38,616	0	0
Interfund Payable	0	0	0
Liabilities Payable from Restricted Assets			
Retainage Payable	39,890		0
<i>Total Liabilities</i>	<u>106,798</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	164	0	32,711
Unreserved (Deficit)	60,428	50	24,174
<i>Total Fund Balances (Deficit)</i>	<u>60,592</u>	<u>50</u>	<u>56,885</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$167,390</u>	<u>\$50</u>	<u>\$56,885</u>

Municipal Court Construction	Mental Retardation and Developmental Disabilities	Northeast Water Project	Sugar Grove Sewer Project	Westmoor Sewer Construction	Total
\$147,731	\$26,654	\$49,000	\$149,800	\$25,670	\$583,290
0	0	0	0	0	39,890
<u>\$147,731</u>	<u>\$26,654</u>	<u>\$49,000</u>	<u>\$149,800</u>	<u>\$25,670</u>	<u>\$623,180</u>
\$0	\$0	\$0	\$14,210	\$0	\$42,502
0	0	0	0	0	38,616
0	0	0	55,100	183,127	238,227
0	0	0	0	0	39,890
0	0	0	69,310	183,127	359,235
0	0	0	41,690	17,754	92,319
147,731	26,654	49,000	38,800	(175,211)	171,626
147,731	26,654	49,000	80,490	(157,457)	263,945
<u>\$147,731</u>	<u>\$26,654</u>	<u>\$49,000</u>	<u>\$149,800</u>	<u>\$25,670</u>	<u>\$623,180</u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2003*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$727,855	\$0	\$0	\$727,855
Sales Taxes	0	118,829	0	118,829
Special Assessments	94,846	0	0	94,846
Charges for Services	1,528,986	0	632	1,529,618
Fines and Forfeitures	50,500	0	0	50,500
Intergovernmental	1,978,578	0	323,468	2,302,046
Interest	14,034	0	2,368	16,402
Other	267,527	74,908	55,750	398,185
<i>Total Revenues</i>	<u>4,662,326</u>	<u>193,737</u>	<u>382,218</u>	<u>5,238,281</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	614,476	0	0	614,476
Judicial	227,442	0	0	227,442
Public Safety	576,145	0	0	576,145
Public Works	263,785	0	323,468	587,253
Health	540,698	0	68,287	608,985
Human Services	1,468,316	0	0	1,468,316
Capital Outlay	0	0	183,441	183,441
Intergovernmental	467,282	0	0	467,282
Debt Service:				
Principal Retirement	0	383,373	0	383,373
Interest and Fiscal Charges	0	509,493	0	509,493
<i>Total Expenditures</i>	<u>4,158,144</u>	<u>892,866</u>	<u>575,196</u>	<u>5,626,206</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>504,182</u>	<u>(699,129)</u>	<u>(192,978)</u>	<u>(387,925)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	180,632	252,191	294,457	727,280
Transfers Out	(179,365)	(3,401)	(17,472)	(200,238)
<i>Total Other Financing Sources (Uses)</i>	<u>1,267</u>	<u>248,790</u>	<u>276,985</u>	<u>527,042</u>
<i>Net Change in Fund Balances</i>	505,449	(450,339)	84,007	139,117
<i>Fund Balances Beginning of Year</i>	<u>2,039,702</u>	<u>610,049</u>	<u>179,938</u>	<u>2,829,689</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,545,151</u></u>	<u><u>\$159,710</u></u>	<u><u>\$263,945</u></u>	<u><u>\$2,968,806</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, 2003*

	<u>Court Computer</u>	<u>Clerk of Courts Title</u>	<u>Community Development Block Grant</u>
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Special Assessments	0	0	0
Charges for Services	118,972	171,632	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	545,950
Interest	0	0	75
Other	0	4,029	3,000
	<u>118,972</u>	<u>175,661</u>	<u>549,025</u>
<i>Total Revenues</i>			
	<u>118,972</u>	<u>175,661</u>	<u>549,025</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	163,967	0
Judicial	16,275	0	0
Public Safety	0	0	0
Public Works	0	0	198,724
Health	0	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
	<u>16,275</u>	<u>163,967</u>	<u>198,724</u>
<i>Total Expenditures</i>			
	<u>16,275</u>	<u>163,967</u>	<u>198,724</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>102,697</u>	<u>11,694</u>	<u>350,301</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	0	0
Transfers Out	0	(25,000)	0
	<u>0</u>	<u>(25,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>			
	<u>0</u>	<u>(25,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	102,697	(13,306)	350,301
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>157,062</u>	<u>194,953</u>	<u>(387,140)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$259,759</u>	<u>\$181,647</u>	<u>(\$36,839)</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, 2003*

	COPS Fast	Council on Aging Levy	Sheriff Commissary
<b>Revenues</b>			
Property Taxes	\$0	\$302,047	\$0
Special Assessments	0	0	0
Charges for Services	0	0	188,973
Fines and Forfeitures	0	0	0
Intergovernmental	0	36,043	0
Interest	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>338,090</u>	<u>188,973</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	181,329
Public Works	0	0	0
Health	0	0	0
Human Services	0	337,595	0
Intergovernmental	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>337,595</u>	<u>181,329</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>495</u>	<u>7,644</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	495	7,644
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>35,098</u>	<u>19,199</u>	<u>46,711</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$35,098</u></u>	<u><u>\$19,694</u></u>	<u><u>\$54,355</u></u>

<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Enforcement and Education</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	94,846	0	0
130,082	107,715	0	0	62,331	0
0	1,753	24,238	0	0	2,029
799,596	0	0	0	0	0
0	0	0	0	0	0
183,115	2,300	0	0	0	0
<u>1,112,793</u>	<u>111,768</u>	<u>24,238</u>	<u>94,846</u>	<u>62,331</u>	<u>2,029</u>
0	0	0	0	97,923	0
0	0	0	0	0	0
0	0	2,959	0	0	0
0	0	0	65,061	0	0
0	91,800	0	0	0	0
1,130,721	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,130,721</u>	<u>91,800</u>	<u>2,959</u>	<u>65,061</u>	<u>97,923</u>	<u>0</u>
<u>(17,928)</u>	<u>19,968</u>	<u>21,279</u>	<u>29,785</u>	<u>(35,592)</u>	<u>2,029</u>
65,000	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
47,072	19,968	21,279	29,785	(35,592)	2,029
<u>179,531</u>	<u>(3,428)</u>	<u>54,032</u>	<u>89,135</u>	<u>184,187</u>	<u>6,552</u>
<u>\$226,603</u>	<u>\$16,540</u>	<u>\$75,311</u>	<u>\$118,920</u>	<u>\$148,595</u>	<u>\$8,581</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, 2003*

	Emergency Management Agency	Felony Delinquent Care	Indigent Driver Alcohol Treatment
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Special Assessments	0	0	0
Charges for Services	0	0	0
Fines and Forfeitures	0	0	18,430
Intergovernmental	134,424	118,143	0
Interest	0	0	0
Other	29,615	0	0
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<i>Total Revenues</i>	<u>164,039</u>	<u>118,143</u>	<u>18,430</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	42,977
Public Safety	218,278	69,482	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<i>Total Expenditures</i>	<u>218,278</u>	<u>69,482</u>	<u>42,977</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(54,239)</u>	<u>48,661</u>	<u>(24,547)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	95,100	0	0
Transfers Out	0	0	0
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<i>Total Other Financing Sources (Uses)</i>	<u>95,100</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	40,861	48,661	(24,547)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>31,769</u>	<u>37,388</u>	<u>103,888</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$72,630</u></u>	<u><u>\$86,049</u></u>	<u><u>\$79,341</u></u>



<u>Indigent Guardianship</u>	<u>Law Enforcement Block Grant</u>	<u>Law Enforcement Trust</u>	<u>Library and Legal Research</u>	<u>Municipal Court Probation Officer</u>	<u>Mental Health</u>
\$0	\$0	\$0	\$0	\$0	\$425,808
0	0	0	0	0	0
9,385	0	0	4,111	71,339	0
0	0	0	0	0	0
0	49,392	0	0	0	42,499
0	0	4	0	0	0
0	6,198	0	0	0	0
<u>9,385</u>	<u>55,590</u>	<u>4</u>	<u>4,111</u>	<u>71,339</u>	<u>468,307</u>
0	0	0	0	0	0
15,569	0	0	7,071	73,468	0
0	55,590	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	467,282
<u>15,569</u>	<u>55,590</u>	<u>0</u>	<u>7,071</u>	<u>73,468</u>	<u>467,282</u>
<u>(6,184)</u>	<u>0</u>	<u>4</u>	<u>(2,960)</u>	<u>(2,129)</u>	<u>1,025</u>
0	0	0	0	0	0
0	0	0	(2,735)	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,735)</u>	<u>0</u>	<u>0</u>
(6,184)	0	4	(5,695)	(2,129)	1,025
<u>41,927</u>	<u>601</u>	<u>792</u>	<u>32,277</u>	<u>27,318</u>	<u>24,961</u>
<u>\$35,743</u>	<u>\$601</u>	<u>\$796</u>	<u>\$26,582</u>	<u>\$25,189</u>	<u>\$25,986</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, 2003*

	Ohio Childrens Trust	Probate Court	Prepayment Interest
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Special Assessments	0	0	0
Charges for Services	0	369	0
Fines and Forfeitures	0	0	0
Intergovernmental	21,547	0	0
Interest	0	0	6,606
Other	0	0	0
<i>Total Revenues</i>	<u>21,547</u>	<u>369</u>	<u>6,606</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	19,244
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	12,066	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
<i>Total Expenditures</i>	<u>12,066</u>	<u>0</u>	<u>19,244</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,481</u>	<u>369</u>	<u>(12,638)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	9,481	369	(12,638)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,266</u>	<u>3,530</u>	<u>41,848</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$11,747</u></u>	<u><u>\$3,899</u></u>	<u><u>\$29,210</u></u>

Real Estate Assessment	Recorder Equipment	Revolving Loan	Sanction Costs	Special Projects	Solid Waste Management District
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
347,849	50,513	0	27,448	52,855	172,912
0	0	0	4,050	0	0
0	0	0	0	0	194,977
0	0	7,048	0	0	301
5,264	0	0	0	0	34,006
<u>353,113</u>	<u>50,513</u>	<u>7,048</u>	<u>31,498</u>	<u>52,855</u>	<u>402,196</u>
277,617	49,318	0	0	0	0
0	0	0	65,031	7,051	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	436,832
0	0	0	0	0	0
0	0	0	0	0	0
<u>277,617</u>	<u>49,318</u>	<u>0</u>	<u>65,031</u>	<u>7,051</u>	<u>436,832</u>
<u>75,496</u>	<u>1,195</u>	<u>7,048</u>	<u>(33,533)</u>	<u>45,804</u>	<u>(34,636)</u>
0	0	0	0	0	9,300
0	0	(150,000)	0	(1,630)	0
<u>0</u>	<u>0</u>	<u>(150,000)</u>	<u>0</u>	<u>(1,630)</u>	<u>9,300</u>
75,496	1,195	(142,952)	(33,533)	44,174	(25,336)
<u>686,237</u>	<u>26,807</u>	<u>432,407</u>	<u>53,782</u>	<u>0</u>	<u>(100,327)</u>
<u>\$761,733</u>	<u>\$28,002</u>	<u>\$289,455</u>	<u>\$20,249</u>	<u>\$44,174</u>	<u>(\$125,663)</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, 2003*

	Tax Incentive Review	Victims of Crime	Total
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$727,855
Special Assessments	0	0	94,846
Charges for Services	12,500	0	1,528,986
Fines and Forfeitures	0	0	50,500
Intergovernmental	0	36,007	1,978,578
Interest	0	0	14,034
Other	0	0	267,527
<i>Total Revenues</i>	<u>12,500</u>	<u>36,007</u>	<u>4,662,326</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	6,407	0	614,476
Judicial	0	0	227,442
Public Safety	0	48,507	576,145
Public Works	0	0	263,785
Health	0	0	540,698
Human Services	0	0	1,468,316
Intergovernmental	0	0	467,282
<i>Total Expenditures</i>	<u>6,407</u>	<u>48,507</u>	<u>4,158,144</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,093</u>	<u>(12,500)</u>	<u>504,182</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	11,232	180,632
Transfers Out	0	0	(179,365)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>11,232</u>	<u>1,267</u>
<i>Net Change in Fund Balances</i>	6,093	(1,268)	505,449
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>9,827</u>	<u>6,512</u>	<u>2,039,702</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$15,920</u></u>	<u><u>\$5,244</u></u>	<u><u>\$2,545,151</u></u>

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**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2003*

	County Office Space	County Road Improvement	County Township Paving	Engineer Office Building
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	0	126,171	197,297	0
Interest	2,003	0	0	0
Other	6,750	0	0	0
<i>Total Revenues</i>	<u>8,753</u>	<u>126,171</u>	<u>197,297</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
Public Works	0	126,171	197,297	0
Health	0	0	0	0
Capital Outlay	78,292	0	0	0
<i>Total Expenditures</i>	<u>78,292</u>	<u>126,171</u>	<u>197,297</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(69,539)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(69,539)	0	0	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>130,131</u>	<u>0</u>	<u>0</u>	<u>50</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$60,592</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$50</u></u>

Hord Joint County Ditch	Job and Family Services Addition	Municipal Court Construction	Mental Retardation and Developmental Disabilities	Northeast Water Project	Sugar Grove Sewer Project
\$0	\$0	\$632	\$0	\$0	\$0
0	0	0	0	0	0
0	365	0	0	0	0
0	0	0	0	49,000	0
0	365	632	0	49,000	0
0	0	0	0	0	0
0	0	0	68,287	0	0
73,457	0	0	0	0	26,855
73,457	0	0	68,287	0	26,855
(73,457)	365	632	(68,287)	49,000	(26,855)
73,457	0	0	71,000	0	150,000
0	0	(17,472)	0	0	0
73,457	0	(17,472)	71,000	0	150,000
0	365	(16,840)	2,713	49,000	123,145
0	56,520	164,571	23,941	0	(42,655)
\$0	\$56,885	\$147,731	\$26,654	\$49,000	\$80,490

(continued)

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2003*

	<u>Westmoor Sewer Construction</u>	<u>Total</u>
<b>Revenues</b>		
Charges for Services	\$0	\$632
Intergovernmental	0	323,468
Interest	0	2,368
Other	0	55,750
<i>Total Revenues</i>	<u>0</u>	<u>382,218</u>
<b>Expenditures</b>		
Current:		
Public Works	0	323,468
Health	0	68,287
Capital Outlay	4,837	183,441
<i>Total Expenditures</i>	<u>4,837</u>	<u>575,196</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,837)</u>	<u>(192,978)</u>
<b>Other Financing Sources (Uses)</b>		
Transfers In	0	294,457
Transfers Out	0	(17,472)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>276,985</u>
<i>Net Change in Fund Balances</i>	(4,837)	84,007
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(152,620)</u>	<u>179,938</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$157,457)</u></u>	<u><u>\$263,945</u></u>



## **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.

*Workers' Compensation Fund* - To account for liabilities from prior years' retrospective rating workers' compensation coverage.

*Health Benefits Fund* - To account for revenues and expenses for the self-insured health insurance for the employees of Crawford County.

**Crawford County, Ohio**  
*Statement of Fund Net Assets*  
*Internal Service Fund*  
*December 31, 2003*

	<u>Health Benefits</u>
<b>Assets</b>	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	\$620,160
<b>Liabilities</b>	
Current Liabilities:	
Claims Payable	<u>269,036</u>
<b>Net Assets</b>	
Unrestricted	<u><u>\$351,124</u></u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets*  
*Internal Service Funds*  
*For the Year Ended December 31, 2003*

	Workers' Compensation	Health Benefits	Total
<b>Operating Revenues</b>			
Charges for Services	\$0	\$2,930,263	\$2,930,263
<b>Operating Expenses</b>			
Contractual Services	0	440,672	440,672
Claims	0	2,224,817	2,224,817
<i>Total Operating Expenses</i>	0	2,665,489	2,665,489
<i>Operating Income</i>	0	264,774	264,774
Transfers Out	(211,280)	0	(211,280)
<i>Change in Net Assets</i>	(211,280)	264,774	53,494
<i>Net Assets Beginning of Year</i>	211,280	86,350	297,630
<i>Net Assets End of Year</i>	\$0	\$351,124	\$351,124

**Crawford County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2003

	Workers' Compensation	Health Benefits	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	0	\$2,930,263	2,930,263
Cash Payments to Suppliers	0	(440,672)	(440,672)
Cash Payments for Claims	0	(2,232,123)	(2,232,123)
<i>Net Cash Provided by Operating Activities</i>	0	257,468	257,468
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers to Other Funds	(211,280)	0	(211,280)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(211,280)	257,468	46,188
<i>Cash and Cash Equivalents Beginning of Year</i>	211,280	362,692	573,972
<i>Cash and Cash Equivalents End of Year</i>	\$0	\$620,160	\$620,160
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$0	\$264,774	\$264,774
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Increase (Decrease) in Liabilities:			
Claims Payable	0	(7,306)	(7,306)
<i>Net Cash Provided by Operating Activities</i>	\$0	\$257,468	\$257,468

## **Crawford County, Ohio**

### ***Combining Statements - Nonmajor Fiduciary Funds***

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

#### ***Private Purpose Trust Funds***

*County Home Resident Trust Fund* - To account for moneys held in trust for personal expenses of the residents at the county home. For 2003, this fund was not budgeted.

*Probate Trust Fund* - To account for the custodial savings accounts held in trust for burial costs for indigent individuals. For 2003, this fund was not budgeted.

#### ***Agency Funds***

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

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

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

*Housing Trust Fund* - To account for the collection and distribution of housing trust fees from Recorder service fees.

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

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

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

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

*MRDD Cluster  
County Health  
Domestic Shelter  
Law Library  
Special Emergency Planning  
Sheriff Civil  
Soil and Water  
Park District  
Law Enforcement  
Ohio Elections Commission  
Regional Planning Commission*

**Crawford County, Ohio**  
*Combining Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2003*

	Private Purpose Trust		Total Private Purpose Trust	Agency
	County Home Resident Trust	Probate Trust		
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$786	\$0	\$786	\$3,353,708
Cash and Cash Equivalents in Segregated Accounts	6,811	51,817	58,628	1,047,958
Due from Other Governments	0	0	0	2,042,577
Special Assessments Receivable	0	0	0	100,465
Property Taxes Receivable	0	0	0	24,626,174
<i>Total Assets</i>	<u>\$7,597</u>	<u>\$51,817</u>	<u>\$59,414</u>	<u>\$31,170,882</u>
<b>Liabilities</b>				
Payroll Taxes Withholding	\$0	\$0	\$0	\$124,666
Due to Other Governments	0	0	0	29,365,320
Undistributed Assets	0	0	0	1,680,896
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$31,170,882</u>
<b>Net Assets</b>				
Held in Trust for Other Purposes	<u>7,597</u>	<u>51,817</u>	<u>59,414</u>	
<i>Total Net Assets</i>	<u>\$7,597</u>	<u>\$51,817</u>	<u>\$59,414</u>	

**Crawford County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2003*

	County Home Resident Trust	Probate Trust	Totals
<b>Additions</b>			
Donations	\$19,164	\$0	\$19,164
Interest	0	724	724
<i>Total Additions</i>	19,164	724	19,888
<b>Deductions</b>			
Human Services	18,617	0	18,617
<i>Change in Net Assets</i>	547	724	1,271
<i>Net Assets Beginning of Year</i>	7,050	51,093	58,143
<i>Net Assets Ending of Year</i>	<u>\$7,597</u>	<u>\$51,817</u>	<u>\$59,414</u>

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2003*

	Balance at December 31, 2002	Additions	Reductions	Balance at December 31, 2003
<b>County Court Fund</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$941,960	\$6,245,588	\$6,205,653	\$981,895
<b>Liabilities</b>				
Undistributed Assets	\$941,960	\$6,245,588	\$6,205,653	\$981,895
<b>MRDD Cluster Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$50,546	\$14,400	\$73	\$64,873
<b>Liabilities</b>				
Undistributed Assets	\$50,546	\$14,400	\$73	\$64,873
<b>County Health Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$329,820	\$788,632	\$675,695	\$442,757
<b>Liabilities</b>				
Undistributed Assets	\$329,820	\$788,632	\$675,695	\$442,757
<b>Domestic Shelter Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,402	\$14,529	\$14,913	\$8,018
<b>Liabilities</b>				
Undistributed Assets	\$8,402	\$14,529	\$14,913	\$8,018
<b>Estate Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$176,982	\$1,022,309	\$508,366	\$690,925
<b>Liabilities</b>				
Due to Other Governments	\$176,982	\$1,022,309	\$508,366	\$690,925

(continued)



**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2003*

	Balance at December 31, 2002	Additions	Reductions	Balance at December 31, 2003
<b><i>Housing Trust Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$95,302	\$51,380	\$43,922
<b>Liabilities</b>				
Due to Other Governments	\$0	\$95,302	\$51,380	\$43,922
<b><i>Law Library Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,374	\$138,535	\$126,500	\$22,409
<b>Liabilities</b>				
Due to Other Governments	\$10,374	\$138,535	\$126,500	\$22,409
<b><i>Special Emergency Planning Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,783	\$17,894	\$11,504	\$25,173
<b>Liabilities</b>				
Due to Other Governments	\$18,783	\$17,894	\$11,504	\$25,173
<b><i>Sheriff Civil Fund</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$43,667	\$2,312,888	\$2,290,492	\$66,063
<b>Liabilities</b>				
Undistributed Assets	\$43,667	\$2,312,888	\$2,290,492	\$66,063
<b><i>Soil and Water Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$79,190	\$232,264	\$220,193	\$91,261
<b>Liabilities</b>				
Undistributed Assets	\$79,190	\$232,264	\$220,193	\$91,261

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2003*

	Balance at December 31, 2002	Additions	Reductions	Balance at December 31, 2003
<b><i>Park District Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,337	\$125,594	\$118,415	\$11,516
<b>Liabilities</b>				
Undistributed Assets	\$4,337	\$125,594	\$118,415	\$11,516
<b><i>Law Enforcement Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,301	\$0	\$6,198	\$3,103
<b>Liabilities</b>				
Undistributed Assets	\$9,301	\$0	\$6,198	\$3,103
<b><i>Local Government Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,457,502	\$2,457,502	\$0
Due from Other Governments	647,541	638,950	647,541	638,950
<i>Total Assets</i>	\$647,541	\$3,096,452	\$3,105,043	\$638,950
<b>Liabilities</b>				
Due to Other Governments	\$647,541	\$3,096,452	\$3,105,043	\$638,950
<b><i>Library Local Government Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,806,748	\$1,806,748	\$0
Due from Other Governments	913,195	766,597	913,195	766,597
<i>Total Assets</i>	\$913,195	\$2,573,345	\$2,719,943	\$766,597
<b>Liabilities</b>				
Due to Other Governments	\$913,195	\$2,573,345	\$2,719,943	\$766,597

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2003*

	Balance at December 31, 2002	Additions	Reductions	Balance at December 31, 2003
<b><i>Ohio Elections Commission Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$50	\$3,595	\$3,540	\$105
<b>Liabilities</b>				
Due to Other Governments	\$50	\$3,595	\$3,540	\$105
 <b><i>Payroll Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$113,052	\$16,089,653	\$16,078,039	\$124,666
<b>Liabilities</b>				
Payroll Taxes Withholding	\$113,052	\$16,089,653	\$16,078,039	\$124,666
 <b><i>Tangible Tax Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$114,749	\$6,507,977	\$6,421,140	\$201,586
Property Taxes Receivable	6,532,453	6,268,460	6,532,453	6,268,460
<b>Total Assets</b>	<b>\$6,647,202</b>	<b>\$12,776,437</b>	<b>\$12,953,593</b>	<b>\$6,470,046</b>
<b>Liabilities</b>				
Due to Other Governments	\$6,647,202	\$12,776,437	\$12,953,593	\$6,470,046
 <b><i>Undivided Tax Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$41,287	\$1,519,037	\$1,478,973	\$81,351
Due from Other Governments	603,716	637,030	603,716	637,030
<b>Total Assets</b>	<b>\$645,003</b>	<b>\$2,156,067</b>	<b>\$2,082,689</b>	<b>\$718,381</b>
<b>Liabilities</b>				
Due to Other Governments	\$645,003	\$2,156,067	\$2,082,689	\$718,381

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2003*

	Balance at December 31, 2002	Additions	Reductions	Balance at December 31, 2003
<b><i>Undivided General Tax Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,349,634	\$20,052,230	\$19,871,231	\$1,530,633
Special Assessments Receivable	56,334	100,465	56,334	100,465
Property Taxes Receivable	18,237,137	18,357,714	18,237,137	18,357,714
<i>Total Assets</i>	<u>\$19,643,105</u>	<u>\$38,510,409</u>	<u>\$38,164,702</u>	<u>\$19,988,812</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$19,643,105</u>	<u>\$38,510,409</u>	<u>\$38,164,702</u>	<u>\$19,988,812</u>
<b><i>Regional Planning Commission Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and and Cash Equivalents	<u>\$11,719</u>	<u>\$42,646</u>	<u>\$42,955</u>	<u>\$11,410</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$11,719</u>	<u>\$42,646</u>	<u>\$42,955</u>	<u>\$11,410</u>
<b><i>All Agency Funds</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,318,226	\$50,928,847	\$49,893,365	\$3,353,708
Cash and Cash Equivalents in Segregated Accounts	985,627	8,558,476	8,496,145	1,047,958
Due from Other Governments	2,164,452	2,042,577	2,164,452	2,042,577
Special Assessments Receivable	56,334	100,465	56,334	100,465
Property Taxes Receivable	24,769,590	24,626,174	24,769,590	24,626,174
<i>Total Assets</i>	<u>\$30,294,229</u>	<u>\$86,256,539</u>	<u>\$85,379,886</u>	<u>\$31,170,882</u>
<b>Liabilities</b>				
Payroll Taxes Withholding	\$113,052	\$16,089,653	\$16,078,039	\$124,666
Due to Other Governments	28,702,235	60,390,345	59,727,260	29,365,320
Undistributed Assets	1,478,942	9,776,541	9,574,587	1,680,896
<i>Total Liabilities</i>	<u>\$30,294,229</u>	<u>\$86,256,539</u>	<u>\$85,379,886</u>	<u>\$31,170,882</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,200,000	\$1,200,000	\$1,253,247	\$53,247
Sales Taxes	2,850,000	2,850,000	3,213,353	363,353
Charges for Services	1,452,091	1,452,091	1,843,801	391,710
Licenses and Permits	5,300	5,300	5,209	(91)
Fines and Forfeitures	152,000	152,000	162,814	10,814
Intergovernmental	1,393,629	1,393,629	1,434,342	40,713
Interest	450,000	450,000	570,540	120,540
Rent	0	0	17,344	17,344
Other	41,000	41,000	78,889	37,889
<i>Total Revenues</i>	<u>7,544,020</u>	<u>7,544,020</u>	<u>8,579,539</u>	<u>1,035,519</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	335,064	335,064	328,208	6,856
Materials and Supplies	3,793	3,687	3,647	40
Contractual Services	19,300	19,300	9,192	10,108
Capital Outlay	2,000	2,000	1,500	500
Other	27,272	27,691	21,250	6,441
Auditor				
Personal Services	377,069	377,069	371,960	5,109
Materials and Supplies	16,920	15,624	10,179	5,445
Contractual Services	3,570	3,570	2,000	1,570
Capital Outlay	4,000	4,000	2,485	1,515
Other	8,765	8,487	6,853	1,634
Treasurer				
Personal Services	88,263	88,295	87,823	472
Materials and Supplies	5,827	5,653	3,269	2,384
Contractual Services	1,700	1,700	1,654	46
Capital Outlay	600	600	137	463
Other	3,880	3,880	1,578	2,302
Prosecuting Attorney				
Personal Services	416,688	419,106	410,659	8,447
Materials and Supplies	12,669	13,916	11,446	2,470
Contractual Services	2,500	2,500	0	2,500
Capital Outlay	2,000	3,916	3,855	61
Other	36,216	34,266	30,021	4,245

(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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Bureau of Examination				
Contractual Services	\$66,000	\$67,500	\$60,573	\$6,927
Auto Data Processing Board				
Personal Services	48,179	48,179	43,048	5,131
Materials and Supplies	1,836	1,836	461	1,375
Contractual Services	51,305	51,305	50,561	744
Capital Outlay	2,500	2,500	2,037	463
Other	3,030	3,030	271	2,759
Board of Elections				
Personal Services	202,460	202,460	189,525	12,935
Materials and Supplies	12,500	12,000	11,258	742
Contractual Services	36,555	36,553	30,058	6,495
Capital Outlay	3,000	3,000	349	2,651
Other	15,749	16,248	13,368	2,880
Courthouse and Jail				
Personal Services	216,065	217,135	213,549	3,586
Materials and Supplies	18,158	16,573	16,573	0
Contractual Services	326,305	342,305	336,385	5,920
Capital Outlay	5,000	1,306	547	759
Other	123,515	151,895	142,755	9,140
County Recorder				
Personal Services	165,598	166,841	165,018	1,823
Materials and Supplies	7,165	5,871	2,636	3,235
Contractual Services	3,922	3,288	2,544	744
Capital Outlay	100	100	0	100
Other	4,910	4,910	2,654	2,256
Insurances				
Contractual Services	292,179	330,998	330,998	0
County Planning Commission				
Other	35,000	35,000	35,000	0
<b>Total General Government - Legislative and Executive</b>	<b>3,009,127</b>	<b>3,091,157</b>	<b>2,957,884</b>	<b>133,273</b>
General Government - Judicial				
Commissioners				
Other	2,000	17,000	15,344	1,656
Court of Appeals				
Other	37,355	36,585	34,736	1,849

(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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Common Pleas Court				
Personal Services	\$489,921	\$457,521	\$443,120	\$14,401
Materials and Supplies	9,812	9,739	9,737	2
Contractual Services	24,082	32,153	26,381	5,772
Capital Outlay	7,800	32,736	32,593	143
Other	124,670	142,916	120,231	22,685
Jury Commission				
Personal Services	1,400	1,427	1,407	20
Materials and Supplies	1,500	1,500	1,499	1
Juvenile Court				
Personal Services	237,847	243,082	242,007	1,075
Materials and Supplies	6,000	6,000	5,206	794
Contractual Services	15,140	12,726	12,275	451
Capital Outlay	10,000	0	0	0
Other	124,862	147,623	142,893	4,730
Probate Court				
Personal Services	113,798	114,548	113,849	699
Materials and Supplies	6,000	6,000	1,565	4,435
Contractual Services	3,115	3,040	1,650	1,390
Capital Outlay	21,000	20,650	9,483	11,167
Other	1,850	1,050	669	381
Clerk of Courts				
Personal Services	258,916	258,916	230,615	28,301
Materials and Supplies	16,100	15,710	11,209	4,501
Contractual Services	11,036	10,782	7,276	3,506
Capital Outlay	33,300	58,300	37,522	20,778
Other	3,231	3,187	696	2,491
Municipal Court				
Personal Services	416,642	424,886	391,665	33,221
Materials and Supplies	11,960	12,103	11,559	544
Contractual Services	7,000	3,639	3,066	573
Capital Outlay	1,300	1,422	1,422	0
Other	104,599	99,449	91,465	7,984
Law Libraries				
Personal Services	51,330	51,330	50,905	425
Capital Outlay	100	100	0	100
Other	100	100	0	100
<b>Total General Government - Judicial</b>	<b>2,153,766</b>	<b>2,226,220</b>	<b>2,052,045</b>	<b>174,175</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Public Safety				
Adult Probation				
Personal Services	\$143,908	\$116,108	\$112,558	\$3,550
Materials and Supplies	100	73	32	41
Contractual Services	8,018	7,032	6,774	258
Other	8,628	3,899	3,061	838
Probation Department				
Personal Services	280,184	281,948	272,867	9,081
Contractual Services	134,318	131,431	119,366	12,065
Other	9,590	9,457	5,966	3,491
Coroner				
Personal Services	65,384	61,477	61,477	0
Materials and Supplies	152	0	0	0
Contractual Services	47,902	52,894	52,893	1
Capital Outlay	808	0	0	0
Other	1,667	1,337	1,337	0
Sheriff				
Personal Services	1,674,710	1,677,319	1,603,390	73,929
Materials and Supplies	44,015	37,992	32,464	5,528
Contractual Services	119,660	124,425	115,217	9,208
Capital Outlay	54,380	54,380	53,710	670
Other	88,299	87,218	85,971	1,247
Total Public Safety	<u>2,681,723</u>	<u>2,646,990</u>	<u>2,527,083</u>	<u>119,907</u>
Public Works				
Engineer				
Personal Services	72,250	72,920	72,489	431
Materials and Supplies	5,500	5,199	5,199	0
Contractual Services	8,228	11,941	11,127	814
Capital Outlay	5,000	18,600	18,386	214
Other	1,050	550	0	550

(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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Sanitary Engineer Personal Services	\$9,923	\$9,923	\$9,869	\$54
<b>Total Public Works</b>	<b>101,951</b>	<b>119,133</b>	<b>117,070</b>	<b>2,063</b>
<b>Health</b>				
Commissioners Other	0	25,000	25,000	0
Agriculture Personal Services	235	235	96	139
Other	305,546	324,896	324,146	750
T.B. Hospital Materials and Supplies	500	500	489	11
Other	0	1,167	1,167	0
Other Health Other	67,999	67,998	67,998	0
Ditches Materials and Supplies	3,000	3,000	0	3,000
<b>Total Health</b>	<b>377,280</b>	<b>422,796</b>	<b>418,896</b>	<b>3,900</b>
<b>Human Services</b>				
Employee Participation Council Contractual Services	1,000	1,000	1,000	0
Veterans Service Commission Personal Services	25,588	27,764	24,497	3,267
Materials and Supplies	3,500	3,650	3,507	143
Contractual Services	8,855	6,100	5,845	255
Capital Outlay	1,600	152	152	0
Other	113,061	113,343	110,143	3,200
Veterans Services Personal Services	148,135	153,132	149,729	3,403
Other	20,100	14,867	14,867	0
<b>Total Human Services</b>	<b>321,839</b>	<b>320,008</b>	<b>309,740</b>	<b>10,268</b>
<b>Total Expenditures</b>	<b>8,645,686</b>	<b>8,826,304</b>	<b>8,382,718</b>	<b>443,586</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,101,666)</b>	<b>(1,282,284)</b>	<b>196,821</b>	<b>1,479,105</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Other Financing Sources (Uses)</b>				
Advances In	\$744,505	\$744,505	\$744,505	\$0
Transfers In	0	0	25,000	25,000
Advances Out	(666,100)	(666,100)	(232,839)	433,261
Transfers Out	(1,095,087)	(1,259,026)	(1,258,528)	498
<i>Total Other Financing Sources (Uses)</i>	<u>(1,016,682)</u>	<u>(1,180,621)</u>	<u>(721,862)</u>	<u>458,759</u>
<i>Net Change in Fund Balance</i>	(2,118,348)	(2,462,905)	(525,041)	1,937,864
<i>Fund Balance Beginning of Year</i>	2,267,231	2,267,231	2,267,231	0
Prior Year Encumbrances Appropriated	<u>212,074</u>	<u>212,074</u>	<u>212,074</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$360,957</u></u>	<u><u>\$16,400</u></u>	<u><u>\$1,954,264</u></u>	<u><u>\$1,937,864</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$50,000	\$50,000	\$48,848	(\$1,152)
Fines and Forfeitures	50,000	50,000	68,225	18,225
Intergovernmental	3,100,000	3,100,000	2,848,645	(251,355)
Interest	50,000	50,000	16,092	(33,908)
<i>Total Revenues</i>	<u>3,250,000</u>	<u>3,250,000</u>	<u>2,981,810</u>	<u>(268,190)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	1,625,915	1,697,370	1,625,441	71,929
Materials and Supplies	377,093	371,678	321,089	50,589
Contractual Services	1,389,457	1,389,456	977,980	411,476
Capital Outlay	360,000	283,544	238,036	45,508
Other	304,679	307,887	258,604	49,283
<i>Total Expenditures</i>	<u>4,057,144</u>	<u>4,049,935</u>	<u>3,421,150</u>	<u>628,785</u>
<i>Net Change in Fund Balance</i>	(807,144)	(799,935)	(439,340)	360,595
<i>Fund Balance Beginning of Year</i>	1,162,252	1,162,252	1,162,252	0
Prior Year Encumbrances Appropriated	<u>83,328</u>	<u>83,328</u>	<u>83,328</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$438,436</u></u>	<u><u>\$445,645</u></u>	<u><u>\$806,240</u></u>	<u><u>\$360,595</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$239,400	\$239,400	\$231,859	(\$7,541)
Charges for Services	70,000	70,000	58,398	(11,602)
Intergovernmental	1,391,675	1,391,675	1,393,721	2,046
Interest	5	5	11	6
Other	120,100	120,100	154,514	34,414
<i>Total Revenues</i>	<u>1,821,180</u>	<u>1,821,180</u>	<u>1,838,503</u>	<u>17,323</u>
<b>Expenditures</b>				
Current:				
Human Services				
Children Services				
Personal Services	643,476	704,255	701,993	2,262
Materials and Supplies	68,302	22,990	11,597	11,393
Contractual Services	940,190	934,817	893,917	40,900
Capital Outlay	6,000	11,000	9,809	1,191
Other	90,866	70,283	48,318	21,965
Independent Living				
Contractual Services	6,030	6,030	5,165	865
Capital Outlay	2,037	2,037	1,076	961
Other	1,223	1,223	223	1,000
Keller Hall				
Personal Services	337,984	334,654	328,974	5,680
Materials and Supplies	12,950	12,346	5,554	6,792
Contractual Services	50,132	48,329	34,692	13,637
Capital Outlay	5,150	5,150	4,551	599
Other	5,845	5,526	2,879	2,647
<i>Total Expenditures</i>	<u>2,170,185</u>	<u>2,158,640</u>	<u>2,048,748</u>	<u>109,892</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(349,005)	(337,460)	(210,245)	127,215
<b>Other Financing Sources</b>				
Transfers In	215,000	215,000	215,000	0
<i>Net Change in Fund Balance</i>	(134,005)	(122,460)	4,755	127,215
<i>Fund Balance Beginning of Year</i>	235,624	235,624	235,624	0
Prior Year Encumbrances Appropriated	100,625	100,625	100,625	0
<i>Fund Balance End of Year</i>	<u>\$202,244</u>	<u>\$213,789</u>	<u>\$341,004</u>	<u>\$127,215</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*County Home Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$467,000	\$467,000	\$458,993	(\$8,007)
Charges for Services	1,165,600	1,165,600	1,196,513	30,913
Intergovernmental	55,000	55,000	53,243	(1,757)
Other	4,000	4,020	31,757	27,737
<i>Total Revenues</i>	<u>1,691,600</u>	<u>1,691,620</u>	<u>1,740,506</u>	<u>48,886</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,393,407	1,378,407	1,290,840	87,567
Materials and Supplies	136,490	148,263	146,484	1,779
Contractual Services	152,560	127,880	121,504	6,376
Capital Outlay	1,262	18,262	16,392	1,870
Other	86,964	99,237	91,041	8,196
<i>Total Expenditures</i>	<u>1,770,683</u>	<u>1,772,049</u>	<u>1,666,261</u>	<u>105,788</u>
<i>Net Change in Fund Balance</i>	(79,083)	(80,429)	74,245	154,674
<i>Fund Balance Beginning of Year</i>	130,036	130,036	130,036	0
Prior Year Encumbrances Appropriated	<u>22,699</u>	<u>22,699</u>	<u>22,699</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$73,652</u></u>	<u><u>\$72,306</u></u>	<u><u>\$226,980</u></u>	<u><u>\$154,674</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$240,000	\$240,000	\$253,365	\$13,365
Intergovernmental	4,598,500	4,598,500	4,247,546	(350,954)
Other	260,500	260,500	198,622	(61,878)
<i>Total Revenues</i>	<u>5,099,000</u>	<u>5,099,000</u>	<u>4,699,533</u>	<u>(399,467)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	0	1,641,583	1,592,926	48,657
Materials and Supplies	260	40,475	40,098	377
Contractual Services	241,186	240,378	125,769	114,609
Capital Outlay	40,400	40,400	7,754	32,646
Other	771,981	995,213	863,491	131,722
Public Assistance/Social Services				
Personal Services	221,548	208,648	205,581	3,067
Materials and Supplies	1,000	1,000	195	805
Contractual Services	1,768,849	1,816,282	1,690,508	125,774
Capital Outlay	10,000	7,022	199	6,823
Other	50,770	53,700	51,004	2,696
Public Assistance/Transfers				
Personal Services	315,556	315,556	286,153	29,403
Other	200	200	0	200
<i>Total Expenditures</i>	<u>3,421,750</u>	<u>5,360,457</u>	<u>4,863,678</u>	<u>496,779</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,677,250	(261,457)	(164,145)	97,312
<b>Other Financing Sources</b>				
Transfers In	148,755	148,755	148,755	0
<i>Net Change in Fund Balance</i>	1,826,005	(112,702)	(15,390)	97,312
<i>Fund Balance Beginning of Year</i>	(17,397)	(17,397)	(17,397)	0
Prior Year Encumbrances Appropriated	174,201	174,201	174,201	0
<i>Fund Balance End of Year</i>	<u><u>\$1,982,809</u></u>	<u><u>\$44,102</u></u>	<u><u>\$141,414</u></u>	<u><u>\$97,312</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Jail Operation Levy Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$1,500,000	\$1,500,000	\$1,551,853	\$51,853
Charges for Services	300,000	200,000	329,698	129,698
Other	70,000	70,000	47,021	(22,979)
<i>Total Revenues</i>	<u>1,870,000</u>	<u>1,770,000</u>	<u>1,928,572</u>	<u>158,572</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	1,657,450	1,585,835	1,583,947	1,888
Materials and Supplies	199,146	253,940	253,324	616
Contractual Services	283,311	393,865	387,103	6,762
Capital Outlay	5,000	2,990	2,858	132
Other	17,800	6,696	6,470	226
<i>Total Expenditures</i>	<u>2,162,707</u>	<u>2,243,326</u>	<u>2,233,702</u>	<u>9,624</u>
<i>Excess of Revenues Under Expenditures</i>	(292,707)	(473,326)	(305,130)	168,196
<b>Other Financing Sources</b>				
Transfers In	<u>205,000</u>	<u>385,857</u>	<u>385,857</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(87,707)	(87,469)	80,727	168,196
<i>Fund Balance Beginning of Year</i>	47,786	47,786	47,786	0
Prior Year Encumbrances Appropriated	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,533</u></u>	<u><u>\$6,771</u></u>	<u><u>\$174,967</u></u>	<u><u>\$168,196</u></u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation and Developmental Disabilities Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,534,000	\$1,534,000	\$1,532,274	(\$1,726)
Intergovernmental	1,741,845	1,871,699	1,553,000	(318,699)
Other	42,500	42,500	93,973	51,473
<i>Total Revenues</i>	<u>3,318,345</u>	<u>3,448,199</u>	<u>3,179,247</u>	<u>(268,952)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	2,351,200	2,462,081	2,410,588	51,493
Materials and Supplies	34,967	44,800	41,263	3,537
Contractual Services	1,035,876	1,336,571	1,212,156	124,415
Capital Outlay	42,000	35,663	16,385	19,278
Other	100,423	153,733	124,780	28,953
<i>Total Expenditures</i>	<u>3,564,466</u>	<u>4,032,848</u>	<u>3,805,172</u>	<u>227,676</u>
<i>Excess of Revenues Under Expenditures</i>	(246,121)	(584,649)	(625,925)	(41,276)
<b>Other Financing Uses</b>				
Transfers Out	<u>(71,000)</u>	<u>(71,455)</u>	<u>(71,000)</u>	<u>455</u>
<i>Net Change in Fund Balance</i>	(317,121)	(656,104)	(696,925)	(40,821)
<i>Fund Balance Beginning of Year</i>	1,639,483	1,639,483	1,639,483	0
Prior Year Encumbrances Appropriated	<u>5,764</u>	<u>5,764</u>	<u>5,764</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,328,126</u></u>	<u><u>\$989,143</u></u>	<u><u>\$948,322</u></u>	<u><u>(\$40,821)</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Courthouse Renovation Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$0	\$0	\$17,260	\$17,260
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	2,645,870	2,832,753	2,770,873	61,880
Capital Outlay	11,050	11,048	10,590	458
Other	10,000	10,000	8,316	1,684
<i>Total Expenditures</i>	<u>2,666,920</u>	<u>2,853,801</u>	<u>2,789,779</u>	<u>64,022</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,666,920)</u>	<u>(2,853,801)</u>	<u>(2,772,519)</u>	<u>81,282</u>
<b>Other Financing Sources</b>				
Note Proceeds	350,000	903,366	903,366	0
Transfers In	0	0	21,837	21,837
<i>Total Other Financing Sources</i>	<u>350,000</u>	<u>903,366</u>	<u>925,203</u>	<u>21,837</u>
<i>Net Change in Fund Balance</i>	(2,316,920)	(1,950,435)	(1,847,316)	103,119
<i>Fund Balance Beginning of Year</i>	81,050	81,050	81,050	0
Prior Year Encumbrances Appropriated	<u>2,235,870</u>	<u>2,235,870</u>	<u>2,235,870</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$366,485</u></u>	<u><u>\$469,604</u></u>	<u><u>\$103,119</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$83,000	\$83,000	\$91,575	\$8,575
<b>Expenses</b>				
Personal Services	12,808	12,808	12,498	310
Materials and Supplies	6,000	6,000	1,150	4,850
Contractual Services	63,200	63,200	53,979	9,221
Other	5,600	5,600	2,994	2,606
<i>Total Expenses</i>	87,608	87,608	70,621	16,987
<i>Net Change in Fund Balance</i>	(4,608)	(4,608)	20,954	25,562
<i>Fund Balance Beginning of Year</i>	115,949	115,949	115,949	0
Prior Year Encumbrances Appropriated	4,530	4,530	4,530	0
<i>Fund Balance End of Year</i>	<u>\$115,871</u>	<u>\$115,871</u>	<u>\$141,433</u>	<u>\$25,562</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Sanitary Landfill Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$2,278,638	\$2,278,638	\$2,195,841	(\$82,797)
Other	0	0	3,250	3,250
<i>Total Revenues</i>	<u>2,278,638</u>	<u>2,278,638</u>	<u>2,199,091</u>	<u>(79,547)</u>
<b>Expenses</b>				
Personal Services	350,275	318,727	316,867	1,860
Materials and Supplies	92,550	91,308	83,157	8,151
Contractual Services	725,641	1,743,805	1,619,584	124,221
Capital Outlay	0	3,760	3,760	0
Other	152,951	174,168	170,005	4,163
<i>Total Expenses</i>	<u>1,321,417</u>	<u>2,331,768</u>	<u>2,193,373</u>	<u>138,395</u>
<i>Excess of Revenues Over (Under) Expenses</i>	957,221	(53,130)	5,718	58,848
Note Proceeds	1,104,114	1,104,114	1,104,114	0
Advances In	642,885	642,884	0	(642,884)
Advances Out	(225,000)	(213,000)	(175,000)	38,000
Transfers In	0	0	2,636	2,636
Transfers Out	(996,869)	(1,015,680)	(1,015,680)	0
<i>Net Change in Fund Balance</i>	1,482,351	465,188	(78,212)	(543,400)
<i>Fund Balance Beginning of Year</i>	64,648	64,648	64,648	0
Prior Year Encumbrances Appropriated	185,231	185,231	185,231	0
<i>Fund Balance End of Year</i>	<u><u>\$1,732,230</u></u>	<u><u>\$715,067</u></u>	<u><u>\$171,667</u></u>	<u><u>(\$543,400)</u></u>

**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$20,000	\$20,000	\$111,366	\$91,366
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	1,010	1,010	0	1,010
Contractual Services	1,010	1,010	1,010	0
Capital Outlay	20,200	20,200	0	20,200
Juvenile Court				
Materials and Supplies	250	250	0	250
Contractual Services	1,250	1,250	665	585
Capital Outlay	3,500	5,800	4,350	1,450
Municipal Court				
Materials and Supplies	5,000	5,000	4,849	151
Contractual Services	10,400	10,400	8,581	1,819
Capital Outlay	25,000	25,000	601	24,399
Probate Court				
Materials and Supplies	200	200	0	200
Contractual Services	1,400	1,400	665	735
Capital Outlay	900	900	0	900
<i>Total Expenditures</i>	<u>70,120</u>	<u>72,420</u>	<u>20,721</u>	<u>51,699</u>
<i>Net Change in Fund Balance</i>	(50,120)	(52,420)	90,645	143,065
<i>Fund Balance Beginning of Year</i>	<u>157,156</u>	<u>157,156</u>	<u>157,156</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$107,036</u></u>	<u><u>\$104,736</u></u>	<u><u>\$247,801</u></u>	<u><u>\$143,065</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Clerk of Courts Title Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$150,000	\$150,000	\$171,572	\$21,572
Other	10,000	10,000	4,029	(5,971)
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>175,601</u>	<u>15,601</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	131,475	133,615	128,148	5,467
Materials and Supplies	15,500	14,289	5,689	8,600
Contractual Services	39,375	37,531	27,468	10,063
Capital Outlay	15,200	15,200	689	14,511
Other	26,595	26,568	2,209	24,359
<i>Total Expenditures</i>	<u>228,145</u>	<u>227,203</u>	<u>164,203</u>	<u>63,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(68,145)	(67,203)	11,398	78,601
<b>Other Financing Uses</b>				
Transfers Out	<u>0</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(68,145)	(92,203)	(13,602)	78,601
<i>Fund Balance Beginning of Year</i>	174,333	174,333	174,333	0
Prior Year Encumbrances Appropriated	<u>4,734</u>	<u>4,734</u>	<u>4,734</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$110,922</u></u>	<u><u>\$86,864</u></u>	<u><u>\$165,465</u></u>	<u><u>\$78,601</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$676,648	\$676,648	\$545,950	(\$130,698)
Interest	0	0	72	72
Other	0	0	3,000	3,000
<i>Total Revenues</i>	676,648	676,648	549,022	(127,626)
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	218,302	319,145	237,976	81,169
<i>Excess of Revenues Over Expenditures</i>	458,346	357,503	311,046	(46,457)
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	172,331	172,331
Advances Out	0	0	(484,001)	(484,001)
<i>Total Other Financing Sources (Uses)</i>	0	0	(311,670)	(311,670)
<i>Net Change in Fund Balance</i>	458,346	357,503	(624)	(358,127)
<i>Fund Balance Beginning of Year</i>	(93,871)	(93,871)	(93,871)	0
Prior Year Encumbrances Appropriated	107,809	107,809	107,809	0
<i>Fund Balance End of Year</i>	\$472,284	\$371,441	\$13,314	(\$358,127)

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*COPS Fast Fund*  
*For the Year Ended December 31, 2003*

	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 Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	35,098	35,098	35,098	0
<i>Fund Balance End of Year</i>	<u>\$35,098</u>	<u>\$35,098</u>	<u>\$35,098</u>	<u>\$0</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$312,000	\$312,000	\$301,551	(\$10,449)
Intergovernmental	38,000	38,000	36,043	(1,957)
<i>Total Revenues</i>	350,000	350,000	337,594	(12,406)
<b>Expenditures</b>				
Current:				
Human Services				
Contractual Services	350,000	350,000	337,564	12,436
<i>Net Change in Fund Balance</i>	0	0	30	30
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$30	\$30

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Sheriff Commissary Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$72,000	\$72,000	\$57,051	(\$14,949)
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	400	60,000	46,330	13,670
Capital Outlay	12,000	12,000	908	11,092
<i>Total Expenditures</i>	12,400	72,000	47,238	24,762
<i>Net Change in Fund Balance</i>	59,600	0	9,813	9,813
<i>Fund Balance Beginning of Year</i>	39,936	39,936	39,936	0
Prior Year Encumbrances Appropriated	400	400	400	0
<i>Fund Balance End of Year</i>	<u>\$99,936</u>	<u>\$40,336</u>	<u>\$50,149</u>	<u>\$9,813</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$84,000	\$84,000	\$130,082	\$46,082
Intergovernmental	907,722	907,722	752,912	(154,810)
Other	70,234	70,234	183,115	112,881
<i>Total Revenues</i>	<u>1,061,956</u>	<u>1,061,956</u>	<u>1,066,109</u>	<u>4,153</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	750,876	786,567	774,951	11,616
Materials and Supplies	1,500	1,500	500	1,000
Contractual Services	98,545	105,213	102,034	3,179
Capital Outlay	2,500	30	0	30
Other	315,962	336,031	334,592	1,439
<i>Total Expenditures</i>	<u>1,169,383</u>	<u>1,229,341</u>	<u>1,212,077</u>	<u>17,264</u>
<i>Excess of Revenues Under Expenditures</i>	(107,427)	(167,385)	(145,968)	21,417
<b>Other Financing Sources</b>				
Transfers In	65,000	65,000	65,000	0
<i>Net Change in Fund Balance</i>	(42,427)	(102,385)	(80,968)	21,417
<i>Fund Balance Beginning of Year</i>	134,598	134,598	134,598	0
Prior Year Encumbrances Appropriated	42,506	42,506	42,506	0
<i>Fund Balance End of Year</i>	<u><u>\$134,677</u></u>	<u><u>\$74,719</u></u>	<u><u>\$96,136</u></u>	<u><u>\$21,417</u></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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$99,700	\$99,700	\$108,747	\$9,047
Fines and Forfeitures	1,300	1,300	1,891	591
Other	0	0	2,300	2,300
<i>Total Revenues</i>	<u>101,000</u>	<u>101,000</u>	<u>112,938</u>	<u>11,938</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	64,845	57,249	53,868	3,381
Materials and Supplies	4,927	7,426	4,418	3,008
Contractual Services	17,100	18,254	18,220	34
Capital Outlay	1,000	3,650	2,767	883
Other	10,500	12,790	12,790	0
<i>Total Expenditures</i>	<u>98,372</u>	<u>99,369</u>	<u>92,063</u>	<u>7,306</u>
<i>Excess of Revenues Over Expenditures</i>	2,628	1,631	20,875	19,244
<b>Other Financing Uses</b>				
Advances Out	<u>0</u>	<u>0</u>	<u>(560)</u>	<u>(560)</u>
<i>Net Change in Fund Balance</i>	2,628	1,631	20,315	18,684
<i>Fund Balance Beginning of Year</i>	(321)	(321)	(321)	0
Prior Year Encumbrances Appropriated	<u>326</u>	<u>326</u>	<u>326</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,633</u></u>	<u><u>\$1,636</u></u>	<u><u>\$20,320</u></u>	<u><u>\$18,684</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$5,000	\$5,000	\$24,238	\$19,238
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	4,109	4,109	3,209	900
Capital Outlay	25,000	25,000	0	25,000
Other	11,000	11,000	0	11,000
<i>Total Expenditures</i>	40,109	40,109	3,209	36,900
<i>Net Change in Fund Balance</i>	(35,109)	(35,109)	21,029	56,138
<i>Fund Balance Beginning of Year</i>	53,923	53,923	53,923	0
Prior Year Encumbrances Appropriated	109	109	109	0
<i>Fund Balance End of Year</i>	\$18,923	\$18,923	\$75,061	\$56,138

**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Special Assessments	\$104,000	\$104,000	\$94,846	(\$9,154)
<b>Expenditures</b>				
Current:				
Public Works				
Ditch Maintenance				
Other	86,517	176,205	65,061	111,144
Drainage Repair/Engineer				
Contractual Services	4,000	4,000	0	4,000
<i>Total Expenditures</i>	<u>90,517</u>	<u>180,205</u>	<u>65,061</u>	<u>115,144</u>
<i>Net Change in Fund Balance</i>	13,483	(76,205)	29,785	105,990
<i>Fund Balance Beginning of Year</i>	<u>89,135</u>	<u>89,135</u>	<u>89,135</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$102,618</u></u>	<u><u>\$12,930</u></u>	<u><u>\$118,920</u></u>	<u><u>\$105,990</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$58,000	\$58,000	\$62,081	\$4,081
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	33,149	33,149	30,804	2,345
Materials and Supplies	4,660	4,659	3,296	1,363
Contractual Services	3,540	3,540	160	3,380
Capital Outlay	3,340	3,340	2,020	1,320
Other	2,812	2,730	1,562	1,168
Prosecuting Attorney				
Personal Services	51,285	51,285	47,745	3,540
Materials and Supplies	200	200	0	200
Contractual Services	7,500	5,550	3,875	1,675
Capital Outlay	100	2,050	1,950	100
Other	5,000	5,000	3,021	1,979
<i>Total Expenditures</i>	<u>111,586</u>	<u>111,503</u>	<u>94,433</u>	<u>17,070</u>
<i>Net Change in Fund Balance</i>	(53,586)	(53,503)	(32,352)	21,151
<i>Fund Balance Beginning of Year</i>	184,084	184,084	184,084	0
Prior Year Encumbrances Appropriated	<u>90</u>	<u>90</u>	<u>90</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$130,588</u></u>	<u><u>\$130,671</u></u>	<u><u>\$151,822</u></u>	<u><u>\$21,151</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Enforcement and Education Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$1,500	\$1,500	\$2,002	\$502
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Capital Outlay	5,000	5,000	0	5,000
<i>Net Change in Fund Balance</i>	(3,500)	(3,500)	2,002	5,502
<i>Fund Balance Beginning of Year</i>	6,321	6,321	6,321	0
<i>Fund Balance End of Year</i>	\$2,821	\$2,821	\$8,323	\$5,502



**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$182,692	\$182,692	\$134,424	(\$48,268)
Other	10,000	10,000	29,615	19,615
<i>Total Revenues</i>	<u>192,692</u>	<u>192,692</u>	<u>164,039</u>	<u>(28,653)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	81,090	81,090	79,339	1,751
Materials and Supplies	3,000	7,216	3,474	3,742
Contractual Services	5,239	29,072	27,193	1,879
Capital Outlay	177,799	159,799	76,933	82,866
Other	16,147	33,130	26,152	6,978
<i>Total Expenditures</i>	<u>283,275</u>	<u>310,307</u>	<u>213,091</u>	<u>97,216</u>
<i>Excess of Revenues Under Expenditures</i>	(90,583)	(117,615)	(49,052)	68,563
<b>Other Financing Sources</b>				
Transfers In	85,707	85,707	95,100	9,393
<i>Net Change in Fund Balance</i>	(4,876)	(31,908)	46,048	77,956
<i>Fund Balance Beginning of Year</i>	36,216	36,216	36,216	0
Prior Year Encumbrances Appropriated	584	584	584	0
<i>Fund Balance End of Year</i>	<u><u>\$31,924</u></u>	<u><u>\$4,892</u></u>	<u><u>\$82,848</u></u>	<u><u>\$77,956</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$152,491	\$152,491	\$110,345	(\$42,146)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	58,628	59,257	47,108	12,149
Materials and Supplies	3,800	3,800	422	3,378
Contractual Services	94,700	88,370	13,286	75,084
Capital Outlay	16,736	0	0	0
Other	1,082	17,362	9,818	7,544
<i>Total Expenditures</i>	174,946	168,789	70,634	98,155
<i>Net Change in Fund Balance</i>	(22,455)	(16,298)	39,711	56,009
<i>Fund Balance Beginning of Year</i>	32,286	32,286	32,286	0
Prior Year Encumbrances Appropriated	6,782	6,782	6,782	0
<i>Fund Balance End of Year</i>	\$16,613	\$22,770	\$78,779	\$56,009

**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$12,150	\$12,150	\$18,281	\$6,131
<b>Expenditures</b>				
Current:				
General Government - Judicial Contractual Services	37,000	62,000	52,404	9,596
<i>Net Change in Fund Balance</i>	(24,850)	(49,850)	(34,123)	15,727
<i>Fund Balance Beginning of Year</i>	112,669	112,669	112,669	0
<i>Fund Balance End of Year</i>	\$87,819	\$62,819	\$78,546	\$15,727

**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$9,000	\$9,000	\$9,090	\$90
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Other	20,000	22,700	13,962	8,738
<i>Net Change in Fund Balance</i>	(11,000)	(13,700)	(4,872)	8,828
<i>Fund Balance Beginning of Year</i>	42,187	42,187	42,187	0
<i>Fund Balance End of Year</i>	\$31,187	\$28,487	\$37,315	\$8,828

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Block Grant Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$0	\$55,590	\$49,392	(\$6,198)
Other	0	0	6,198	6,198
<i>Total Revenues</i>	0	55,590	55,590	0
<b>Expenditures</b>				
Current:				
Public Safety				
Capital Outlay	0	55,590	55,590	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Uses</b>				
Transfers Out	0	(601)	0	601
<i>Net Change in Fund Balance</i>	0	(601)	0	601
<i>Fund Balance Beginning of Year</i>	601	601	601	0
<i>Fund Balance End of Year</i>	\$601	\$0	\$601	\$601

**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$2,000	\$2,000	\$4,036	\$2,036
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Materials and Supplies	500	500	0	500
Contractual Services	7,300	5,800	3,628	2,172
Capital Outlay	3,000	12,500	3,965	8,535
Other	1,500	1,500	0	1,500
<i>Total Expenditures</i>	12,300	20,300	7,593	12,707
<i>Excess of Revenues Under Expenditures</i>	(10,300)	(18,300)	(3,557)	14,743
<b>Other Financing Uses</b>				
Transfers Out	0	(2,735)	(2,735)	0
<i>Net Change in Fund Balance</i>	(10,300)	(21,035)	(6,292)	14,743
<i>Fund Balance Beginning of Year</i>	32,242	32,242	32,242	0
Prior Year Encumbrances Appropriated	300	300	300	0
<i>Fund Balance End of Year</i>	<u>\$22,242</u>	<u>\$11,507</u>	<u>\$26,250</u>	<u>\$14,743</u>

**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$75,100	\$75,100	\$69,690	(\$5,410)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	71,339	72,738	72,313	425
Other	6,000	4,600	4,350	250
<i>Total Expenditures</i>	<u>77,339</u>	<u>77,338</u>	<u>76,663</u>	<u>675</u>
<i>Net Change in Fund Balance</i>	(2,239)	(2,238)	(6,973)	(4,735)
<i>Fund Balance Beginning of Year</i>	<u>28,539</u>	<u>28,539</u>	<u>28,539</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,300</u></u>	<u><u>\$26,301</u></u>	<u><u>\$21,566</u></u>	<u><u>(\$4,735)</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation and Developmental Disabilities Medicaid Reserve Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$9,266	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	9,266	0	0	0
<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>\$9,266</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$420,000	\$428,000	\$424,783	(\$3,217)
Intergovernmental	40,000	40,000	42,499	2,499
<i>Total Revenues</i>	460,000	468,000	467,282	(718)
<b>Expenditures</b>				
Intergovernmental				
Contractual Services	460,000	468,000	467,245	755
<i>Net Change in Fund Balance</i>	0	0	37	37
<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>\$37</u>	<u>\$37</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Ohio Childrens Trust Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$8,983	\$25,073	\$14,047	(\$11,026)
<b>Expenditures</b>				
Current:				
Health				
Materials and Supplies	912	1,483	1,483	0
Contractual Services	6,411	19,841	12,771	7,070
Other	1,660	3,976	3,545	431
<i>Total Expenditures</i>	8,983	25,300	17,799	7,501
<i>Net Change in Fund Balance</i>	0	(227)	(3,752)	(3,525)
<i>Fund Balance Beginning of Year</i>	(4,710)	(4,710)	(4,710)	0
Prior Year Encumbrances Appropriated	8,465	8,465	8,465	0
<i>Fund Balance End of Year</i>	\$3,755	\$3,528	\$3	(\$3,525)

**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$400	\$400	\$366	(\$34)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Materials and Supplies	250	250	0	250
Other	150	150	0	150
<i>Total Expenditures</i>	400	400	0	400
<i>Net Change in Fund Balance</i>	0	0	366	366
<i>Fund Balance Beginning of Year</i>	3,506	3,506	3,506	0
<i>Fund Balance End of Year</i>	\$3,506	\$3,506	\$3,872	\$366

**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$8,000	\$8,000	\$6,882	(\$1,118)
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	16,556	16,556	15,975	581
Materials and Supplies	2,700	2,680	1,416	1,264
Capital Outlay	2,525	2,525	1,000	1,525
Other	1,340	1,340	421	919
<i>Total Expenditures</i>	23,121	23,101	18,812	4,289
<i>Net Change in Fund Balance</i>	(15,121)	(15,101)	(11,930)	3,171
<i>Fund Balance Beginning of Year</i>	40,526	40,526	40,526	0
Prior Year Encumbrances Appropriated	150	150	150	0
<i>Fund Balance End of Year</i>	<u>\$25,555</u>	<u>\$25,575</u>	<u>\$28,746</u>	<u>\$3,171</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$275,000	\$275,000	\$347,849	\$72,849
Other	8,000	8,000	5,264	(2,736)
<i>Total Revenues</i>	<u>283,000</u>	<u>283,000</u>	<u>353,113</u>	<u>70,113</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	178,083	181,393	177,290	4,103
Materials and Supplies	5,150	5,150	5,000	150
Contractual Services	252,676	205,135	103,059	102,076
Capital Outlay	10,000	25,000	19,865	5,135
Other	23,350	22,878	6,322	16,556
<i>Total Expenditures</i>	<u>469,259</u>	<u>439,556</u>	<u>311,536</u>	<u>128,020</u>
<i>Net Change in Fund Balance</i>	(186,259)	(156,556)	41,577	198,133
<i>Fund Balance Beginning of Year</i>	641,141	641,141	641,141	0
Prior Year Encumbrances Appropriated	<u>53,425</u>	<u>53,425</u>	<u>53,425</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$508,307</u></u>	<u><u>\$538,010</u></u>	<u><u>\$736,143</u></u>	<u><u>\$198,133</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Recorder Equipment Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$41,000	\$41,000	\$54,607	\$13,607
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Contractual Services	49,511	49,511	49,510	1
Capital Outlay	12,000	12,000	2,968	9,032
<i>Total Expenditures</i>	61,511	61,511	52,478	9,033
<i>Net Change in Fund Balance</i>	(20,511)	(20,511)	2,129	22,640
<i>Fund Balance Beginning of Year</i>	13,439	13,439	13,439	0
Prior Year Encumbrances Appropriated	9,511	9,511	9,511	0
<i>Fund Balance End of Year</i>	\$2,439	\$2,439	\$25,079	\$22,640

**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$0	\$0	\$7,260	\$7,260
Other	0	0	28,935	28,935
<i>Total Revenues</i>	0	0	36,195	36,195
<b>Expenditures</b>				
Current:				
Economic Development				
Contractual Services	2,500	2,500	0	2,500
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,500)	(2,500)	36,195	38,695
<b>Other Financing Uses</b>				
Transfers Out	0	(150,000)	(150,000)	0
<i>Net Change in Fund Balance</i>	(2,500)	(152,500)	(113,805)	38,695
<i>Fund Balance Beginning of Year</i>	261,632	261,632	261,632	0
<i>Fund Balance End of Year</i>	<u>\$259,132</u>	<u>\$109,132</u>	<u>\$147,827</u>	<u>\$38,695</u>

**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$21,000	\$21,000	\$29,959	\$8,959
Fines and Forfeitures	5,000	5,000	6,800	1,800
<i>Total Revenues</i>	<u>26,000</u>	<u>26,000</u>	<u>36,759</u>	<u>10,759</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	3,277	62,148	61,819	329
Contractual Services	1,500	1,500	442	1,058
Capital Outlay	7,700	546	281	265
Other	4,600	4,315	2,225	2,090
<i>Total Expenditures</i>	<u>17,077</u>	<u>68,509</u>	<u>64,767</u>	<u>3,742</u>
<i>Net Change in Fund Balance</i>	8,923	(42,509)	(28,008)	14,501
<i>Fund Balance Beginning of Year</i>	46,354	46,354	46,354	0
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$55,477</u></u>	<u><u>\$4,045</u></u>	<u><u>\$18,546</u></u>	<u><u>\$14,501</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$40,000	\$40,000	\$49,015	\$9,015
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	0	1,440	1,440	0
Capital Outlay	40,000	6,929	5,611	1,318
<i>Total Expenditures</i>	40,000	8,369	7,051	1,318
<i>Excess of Revenues Over Expenditures</i>	0	31,631	41,964	10,333
<b>Other Financing Uses</b>				
Transfers Out	0	(1,630)	(1,630)	0
<i>Net Change in Fund Balance</i>	0	30,001	40,334	10,333
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$30,001	\$40,334	\$10,333

**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$185,000	\$197,570	\$165,062	(\$32,508)
Intergovernmental	203,370	203,370	194,977	(8,393)
Interest	0	0	299	299
Other	0	0	34,006	34,006
<i>Total Revenues</i>	<u>388,370</u>	<u>400,940</u>	<u>394,344</u>	<u>(6,596)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	192,095	199,564	198,886	678
Materials and Supplies	15,619	16,948	16,947	1
Contractual Services	46,212	209,928	209,907	21
Capital Outlay	0	488	488	0
Other	13,468	11,965	11,766	199
<i>Total Expenditures</i>	<u>267,394</u>	<u>438,893</u>	<u>437,994</u>	<u>899</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>120,976</u>	<u>(37,953)</u>	<u>(43,650)</u>	<u>(5,697)</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	131,200	126,014	0	(126,014)
Transfers In	0	9,300	9,300	0
Advances Out	0	0	(24,437)	(24,437)
<i>Total Other Financing Sources (Uses)</i>	<u>131,200</u>	<u>135,314</u>	<u>(15,137)</u>	<u>(150,451)</u>
<i>Net Change in Fund Balance</i>	252,176	97,361	(58,787)	(156,148)
<i>Fund Balance Beginning of Year</i>	57,842	57,842	57,842	0
Prior Year Encumbrances Appropriated	<u>6,046</u>	<u>6,046</u>	<u>6,046</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$316,064</u></u>	<u><u>\$161,249</u></u>	<u><u>\$5,101</u></u>	<u><u>(\$156,148)</u></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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$12,500	\$12,500
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Other	0	8,000	7,999	1
<i>Net Change in Fund Balance</i>	0	(8,000)	4,501	12,501
<i>Fund Balance Beginning of Year</i>	9,827	9,827	9,827	0
<i>Fund Balance End of Year</i>	<u>\$9,827</u>	<u>\$1,827</u>	<u>\$14,328</u>	<u>\$12,501</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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$36,007	\$36,007	\$33,006	(\$3,001)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	43,206	45,757	45,402	355
Materials and Supplies	300	597	432	165
Contractual Services	800	350	334	16
Capital Outlay	0	293	293	0
Other	2,000	1,859	1,782	77
<i>Total Expenditures</i>	46,306	48,856	48,243	613
<i>Excess of Revenues Under Expenditures</i>	(10,299)	(12,849)	(15,237)	(2,388)
<b>Other Financing Sources</b>				
Transfers In	11,232	11,232	11,232	0
<i>Net Change in Fund Balance</i>	933	(1,617)	(4,005)	(2,388)
<i>Fund Balance Beginning of Year</i>	8,310	8,310	8,310	0
<i>Fund Balance End of Year</i>	\$9,243	\$6,693	\$4,305	(\$2,388)

**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, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$54,549	\$54,549	\$54,548	(\$1)
Intergovernmental	6,000	6,000	0	(6,000)
Charges for Services	80,000	80,000	40,112	(39,888)
Rent	74,650	74,650	80,636	5,986
<i>Total Revenues</i>	<u>215,199</u>	<u>215,199</u>	<u>175,296</u>	<u>(39,903)</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	1,191,247	1,191,247	1,191,247	0
Interest and Fiscal Charges	799,449	799,447	798,235	1,212
<i>Total Expenditures</i>	<u>1,990,696</u>	<u>1,990,694</u>	<u>1,989,482</u>	<u>1,212</u>
<i>Excess of Revenues Under Expenditures</i>	(1,775,497)	(1,775,495)	(1,814,186)	(38,691)
<b>Other Financing Sources</b>				
Transfers In	1,266,927	1,266,926	1,267,871	945
<i>Net Change in Fund Balance</i>	(508,570)	(508,569)	(546,315)	(37,746)
<i>Fund Balance Beginning of Year</i>	<u>615,376</u>	<u>615,376</u>	<u>615,376</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$106,806</u></u>	<u><u>\$106,807</u></u>	<u><u>\$69,061</u></u>	<u><u>(\$37,746)</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*County Office Space Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$0	\$0	\$1,690	\$1,690
Other	0	0	6,750	6,750
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>8,440</u>	<u>8,440</u>
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	116,566	55,034	36,656	18,378
Capital Outlay	0	628	628	0
Other	649	3,241	2,834	407
<i>Total Expenditures</i>	<u>117,215</u>	<u>58,903</u>	<u>40,118</u>	<u>18,785</u>
<i>Net Change in Fund Balance</i>	(117,215)	(58,903)	(31,678)	27,225
<i>Fund Balance Beginning of Year</i>	38,395	38,395	38,395	0
Prior Year Encumbrances Appropriated	<u>92,213</u>	<u>92,213</u>	<u>92,213</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,393</u></u>	<u><u>\$71,705</u></u>	<u><u>\$98,930</u></u>	<u><u>\$27,225</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*County Road Improvement Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$126,171	\$126,171	\$126,171	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	126,171	126,171	126,171	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	(126,171)	(126,171)	(126,171)	0
Prior Year Encumbrances Appropriated	126,171	126,171	126,171	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*  
*County Township Paving Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$217,529	\$217,528	\$197,297	(\$20,231)
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	217,529	217,528	197,297	20,231
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<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*  
*Engineer Office Building Fund*  
*For the Year Ended December 31, 2003*

	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 Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	50	50	50	0
<i>Fund Balance End of Year</i>	<u>\$50</u>	<u>\$50</u>	<u>\$50</u>	<u>\$0</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Hord Joint County Ditch Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
<b>Revenues</b>				
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	0	69,058	69,058	0
Other	0	4,399	4,399	0
<i>Total Expenditures</i>	0	73,457	73,457	0
<i>Excess of Revenues Under Expenditures</i>	0	(73,457)	(73,457)	0
<b>Other Financing Sources</b>				
Transfers In	73,458	73,457	73,457	0
<i>Net Change in Fund Balance</i>	73,458	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$73,458	\$0	\$0	\$0

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Job and Family Services Addition Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$0	\$0	\$314	\$314
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	32,711	32,711	32,711	0
<i>Net Change in Fund Balance</i>	(32,711)	(32,711)	(32,397)	314
<i>Fund Balance Beginning of Year</i>	23,809	23,809	23,809	0
Prior Year Encumbrances Appropriated	32,711	32,711	32,711	0
<i>Fund Balance End of Year</i>	<u>\$23,809</u>	<u>\$23,809</u>	<u>\$24,123</u>	<u>\$314</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Municipal Court Construction Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$84,000	\$84,000	\$7,234	(\$76,766)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	84,000	84,000	7,234	(76,766)
<b>Other Financing Uses</b>				
Transfers Out	<u>0</u>	<u>164,572</u>	<u>17,472</u>	<u>147,100</u>
<i>Net Change in Fund Balance</i>	84,000	(80,572)	(10,238)	70,334
<i>Fund Balance Beginning of Year</i>	<u>157,969</u>	<u>157,969</u>	<u>157,969</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$241,969</u></u>	<u><u>\$77,397</u></u>	<u><u>\$147,731</u></u>	<u><u>\$70,334</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation and Developmental Disabilities Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay				
Materials and Supplies	7,000	6,000	0	6,000
Contractual Services	70,500	68,000	53,095	14,905
Capital Outlay	15,000	16,000	15,192	808
<i>Total Expenditures</i>	92,500	90,000	68,287	21,713
<i>Excess of Revenues Under Expenditures</i>	(92,500)	(90,000)	(68,287)	21,713
<b>Other Financing Sources</b>				
Transfers In	71,000	71,000	71,000	0
<i>Net Change in Fund Balance</i>	(21,500)	(19,000)	2,713	21,713
<i>Fund Balance Beginning of Year</i>	21,439	21,439	21,439	0
Prior Year Encumbrances Appropriated	2,502	2,502	2,502	0
<i>Fund Balance End of Year</i>	\$2,441	\$4,941	\$26,654	\$21,713

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Northeast Water Project Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Other	\$0	\$0	\$49,000	\$49,000
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	49,000	49,000
<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>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$49,000</u></u>	<u><u>\$49,000</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Sugar Grove Sewer Project Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	23,650	173,450	79,550	93,900
Other	0	200	200	0
<i>Total Expenditures</i>	<u>23,650</u>	<u>173,650</u>	<u>79,750</u>	<u>93,900</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(23,650)</u>	<u>(173,650)</u>	<u>(79,750)</u>	<u>(93,900)</u>
<b>Other Financing Sources</b>				
Advances In	55,100	55,100	0	(55,100)
Transfers In	0	150,000	150,000	0
<i>Total Other Financing Sources</i>	<u>55,100</u>	<u>205,100</u>	<u>150,000</u>	<u>(55,100)</u>
<i>Net Change in Fund Balance</i>	31,450	31,450	70,250	(38,800)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	<u>23,650</u>	<u>23,650</u>	<u>23,650</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$55,100</u></u>	<u><u>\$55,100</u></u>	<u><u>\$93,900</u></u>	<u><u>(\$38,800)</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Westmoor Sewer Construction Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
<b>Revenues</b>				
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	22,591	22,591	22,590	1
<i>Excess of Revenues Under Expenditures</i>	(22,591)	(22,591)	(22,590)	1
<b>Other Financing Sources</b>				
Advances In	183,128	183,127	0	(183,127)
<i>Net Change in Fund Balance</i>	160,537	160,536	(22,590)	(183,126)
<i>Fund Balance Beginning of Year</i>	7,915	7,915	7,915	0
Prior Year Encumbrances Appropriated	22,591	22,591	22,591	0
<i>Fund Balance End of Year</i>	<u>\$191,043</u>	<u>\$191,042</u>	<u>\$7,916</u>	<u>(\$183,126)</u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Worker's Compensation Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
<b>Revenues</b>				
<b>Expenses</b>				
Claims	52,514	52,514	0	52,514
Excess of Revenues <i>Under Expenses</i>	(52,514)	(52,514)	0	52,514
<b>Other Financing Uses</b>				
Transfers Out	0	(158,766)	(158,766)	0
<i>Net Change in Fund Balance</i>	(52,514)	(211,280)	(158,766)	52,514
<i>Fund Balance Beginning of Year</i>	211,280	211,280	211,280	0
<i>Fund Balance End of Year</i>	<u>\$158,766</u>	<u>\$0</u>	<u>\$52,514</u>	<u>\$52,514</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Health Benefits Fund*  
*For the Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$2,902,000	\$2,902,000	\$2,930,263	\$28,263
<b>Expenses</b>				
Contractual Services	514,514	464,250	460,079	4,171
Claims	2,674,971	2,473,930	2,363,130	110,800
<i>Total Expenses</i>	<u>3,189,485</u>	<u>2,938,180</u>	<u>2,823,209</u>	<u>114,971</u>
<i>Net Change in Fund Balance</i>	(287,485)	(36,180)	107,054	143,234
<i>Fund Balance Beginning of Year</i>	74,508	74,508	74,508	0
Prior Year Encumbrances Appropriated	<u>288,184</u>	<u>288,184</u>	<u>288,184</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$75,207</u></u>	<u><u>\$326,512</u></u>	<u><u>\$469,746</u></u>	<u><u>\$143,234</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*County Home Resident Trust Fund*  
*For the Year Ended December 31, 2003*

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

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Schedules of Capital Assets

Governmental Activities

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**Crawford County, Ohio**  
 Capital Assets Used in the Operation of Governmental Funds  
 Schedule by Source  
 December 31, 2003

Governmental funds capital assets:	
Land	\$686,015
Land Improvements	1,804,461
Construction in Progress	3,463,816
Buildings and Building Improvements	24,660,028
Improvements Other Than Buildings	10,000
Equipment	927,354
Vehicles	3,818,223
Furniture/Fixtures	343,726
Infrastructure	20,507,543
	<hr/>
	\$56,221,166
	<hr/> <hr/>
Investment in governmental funds capital assets by source:	
General Fund Revenues	\$2,376,430
Federal Grants	\$44,898
State Grants	53,963
Special Revenue Funds Revenues	28,226,233
Note or Bonded Debt	25,325,774
Donations	193,868
	<hr/>
	\$56,221,166
	<hr/> <hr/>

**Crawford County, Ohio**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule by Function**  
**December 31, 2003**

	<u>Total</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Construction in Progress</u>
General Government:				
Legislative and Executive	\$7,369,223	\$93,297	\$0	\$917,099
Judicial	2,761,236	0	0	2,394,451
Public Safety	12,774,455	513,068	0	0
Public Works	26,746,558	62,500	1,804,461	152,266
Health	1,954,554	0	0	0
Human Services	4,615,140	17,150	0	0
Total governmental funds capital assets	<u>\$56,221,166</u>	<u>\$686,015</u>	<u>\$1,804,461</u>	<u>\$3,463,816</u>



<u>Buildings and Building Improvements</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Furniture/ Fixtures</u>	<u>Infrastructure</u>
\$6,135,361	\$10,000	\$103,590	\$13,025	\$96,851	\$0
92,000	0	21,847	59,764	193,174	0
11,038,798	0	595,707	626,882	0	0
1,306,126	0	22,513	2,891,149	0	20,507,543
1,922,887	0	0	31,667	0	0
4,164,856	0	183,697	195,736	53,701	0
<u>\$24,660,028</u>	<u>\$10,000</u>	<u>\$927,354</u>	<u>\$3,818,223</u>	<u>\$343,726</u>	<u>\$20,507,543</u>

**Crawford County, Ohio**  
 Capital Assets Used in the Operation of Governmental Funds  
 Schedule of Changes by Function  
 For the Year Ended December 31, 2003

	Balance at December 31, 2002	Additions	Reductions	Balance at December 31, 2003
General Government:				
Legislative and Executive	\$7,762,601	\$0	\$393,378	\$7,369,223
Judicial	377,807	2,383,429	0	2,761,236
Public Safety	12,434,249	340,206	0	12,774,455
Public Works	25,751,757	994,801	0	26,746,558
Health	1,789,523	165,031	0	1,954,554
Human Services	4,568,212	46,928	0	4,615,140
Total governmental funds capital assets:	<u>\$52,684,149</u>	<u>\$3,930,395</u>	<u>\$393,378</u>	<u>\$56,221,166</u>

Includes transfers between programs of \$302,904

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

**Crawford County, Ohio**  
*Government-Wide Expenses*  
*Last Three Years*

	<u>2003</u>	<u>2002</u>	<u>2001</u>
General Government:			
Legislative and Executive	\$3,721,433	\$3,174,674	\$2,819,494
Judicial	2,220,693	2,055,061	1,949,541
Public Safety	5,457,401	5,352,372	4,949,497
Public Works	3,999,798	4,153,889	3,407,162
Health	4,735,390	4,081,179	3,856,137
Human Services	9,828,744	10,175,125	9,602,590
Economic Development	0	0	280
Intergovernmental	686,176	489,802	460,160
Interest and Fiscal Charges	540,028	523,280	379,299
Sewer	146,553	146,427	145,094
Sanitary Landfill	<u>1,226,562</u>	<u>2,615,599</u>	<u>2,472,946</u>
Total Expenses	<u><u>\$32,562,778</u></u>	<u><u>\$32,767,408</u></u>	<u><u>\$30,042,200</u></u>

Source: Crawford County Auditor

**Crawford County, Ohio**  
*Government-Wide Revenues*  
*Last Three Years*

	<u>2003</u>	<u>2002</u>	<u>2001</u>
Program Revenues:			
Charges for Services	\$7,949,815	\$7,858,936	\$6,663,955
Operating Grants, Contributions, and Interest	12,213,903	10,888,638	10,281,093
Capital Grants and Contributions	365,918	810,342	791,347
General Revenues:			
Property Taxes	4,211,342	4,400,334	4,179,445
Sales Taxes	4,839,312	4,645,540	4,493,803
Intergovernmental	1,637,839	1,627,684	1,721,481
Interest	602,026	442,860	1,060,016
Other	<u>1,225,201</u>	<u>1,368,009</u>	<u>618,010</u>
Total Revenues	<u><u>\$33,045,356</u></u>	<u><u>\$32,042,343</u></u>	<u><u>\$29,809,150</u></u>

Source: Crawford County Auditor

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

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
General Government:					
Legislative and Executive	3,539,192	\$3,245,774	\$3,038,956	\$2,815,194	\$2,646,805
Judicial	2,285,795	2,061,426	1,901,948	1,706,137	1,614,014
Public Safety	5,216,477	4,978,739	4,677,173	4,436,253	3,803,614
Public Works	3,937,247	4,687,404	3,566,783	4,725,142	3,828,824
Health	4,734,580	4,059,645	3,763,779	3,353,703	3,206,199
Human Services	9,948,115	10,280,689	9,546,527	8,605,237	7,791,605
Economic Development	0	0	280	69,254	0
Capital Outlay	2,510,501	1,688,717	5,214,518	2,507,702	222,405
Intergovernmental	479,034	490,712	460,160	466,779	446,249
Debt Service	<u>893,560</u>	<u>4,586,961</u>	<u>560,647</u>	<u>503,400</u>	<u>2,074,499</u>
Total Expenditures	<u>\$33,544,501</u>	<u>\$36,080,067</u>	<u>\$32,730,771</u>	<u>\$29,188,801</u>	<u>\$25,634,214</u>

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

Source: Crawford County Auditor

<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
\$2,429,792	\$2,527,455	\$2,398,960	\$2,205,264	\$2,149,260
1,457,605	1,304,821	1,385,971	1,116,538	941,681
3,368,991	2,415,454	2,235,309	1,907,152	1,998,112
3,513,804	2,851,948	3,275,543	2,467,929	3,057,095
2,878,991	2,766,934	2,520,139	4,143,245	4,047,267
7,081,071	7,047,821	7,249,660	6,265,205	6,205,705
97	119	2,601	1,800	17,200
1,186,998	5,398,833	3,845,333	1,797,470	2,313,085
473,643	476,609	1,566,140	0	0
<u>329,962</u>	<u>467,511</u>	<u>471,524</u>	<u>456,514</u>	<u>113,712</u>
<u><u>\$22,720,954</u></u>	<u><u>\$25,257,505</u></u>	<u><u>\$24,951,180</u></u>	<u><u>\$20,361,117</u></u>	<u><u>\$20,843,117</u></u>

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

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Taxes	9,049,980	\$9,041,026	\$8,644,984	\$9,058,645	\$8,317,762
Special Assessments	94,846	99,634	87,166	84,883	86,745
Charges for Services	5,224,169	5,041,983	4,377,619	4,461,787	4,387,249
Licenses and Permits	5,209	4,261	3,934	4,968	6,464
Fines and Forfeitures	268,633	316,478	284,099	267,765	293,573
Intergovernmental	14,039,562	13,437,833	12,709,868	12,980,799	11,208,597
Interest	693,816	749,710	1,278,543	1,402,925	938,966
Other (includes Rent)	<u>1,231,659</u>	<u>1,474,482</u>	<u>886,627</u>	<u>844,562</u>	<u>634,646</u>
Total Revenues	<u><u>\$30,607,874</u></u>	<u><u>\$30,165,407</u></u>	<u><u>\$28,272,840</u></u>	<u><u>\$29,106,334</u></u>	<u><u>\$25,874,002</u></u>

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

Source: Crawford County Auditor



<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
\$7,859,924	\$7,365,623	\$6,523,738	\$5,862,274	\$4,979,160
87,576	76,929	75,100	75,198	76,202
4,115,528	3,852,587	3,515,539	3,133,560	3,642,470
7,077	6,430	7,443	7,053	7,825
253,819	196,074	199,861	288,560	255,892
10,299,624	12,297,693	10,873,874	10,259,822	11,083,688
956,099	760,756	956,257	986,921	514,207
617,967	537,352	538,561	665,377	467,066
<u>\$24,197,614</u>	<u>\$25,093,444</u>	<u>\$22,690,373</u>	<u>\$21,278,765</u>	<u>\$21,026,510</u>

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

Year	Current Taxes Levied	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected
2003	\$3,354,386	\$3,220,751	96.02%	\$138,078
2002	3,336,280	3,212,585	96.29	130,656
2001	4,277,963	4,128,817	96.51	169,226
2000	3,123,349	2,998,298	96.00	144,067
1999	4,321,992	4,175,390	96.61	190,490
1998	3,867,585	3,636,559	94.03	147,850
1997	3,726,933	3,617,762	97.07	122,486
1996	2,984,735	2,841,432	95.20	158,248
1995	2,494,875	2,320,538	93.01	84,599
1994	2,376,467	2,226,011	93.67	84,871

Source: Crawford County Auditor

<u>Total Taxes Collected</u>	<u>Percent of Total Taxes Collected to Current Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Current Levy</u>
\$3,358,829	100.13%	\$190,528	5.68%
3,343,241	100.21	192,209	5.76
4,298,043	100.47	161,383	3.77
3,142,365	100.61	161,383	5.17
4,365,880	101.02	184,927	4.28
3,784,409	97.85	160,106	4.14
3,740,248	100.36	128,354	3.44
2,999,680	100.50	69,839	2.34
2,405,137	96.40	161,154	6.46
2,310,882	97.24	113,403	4.77

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

Year	Real Property		Personal Property	
	Assessed Value	Estimated Value	Assessed Value	Estimated Value
2002/2003	\$507,831,100	\$1,450,946,000	\$104,074,291	\$416,297,164
2001/2002	499,687,700	1,427,679,143	108,534,294	434,137,176
2000/2001	495,248,840	1,414,996,686	109,313,294	437,253,176
1999/2000	414,712,120	1,184,891,771	99,664,902	398,659,608
1998/1999	410,340,490	1,172,401,400	96,697,714	386,790,856
1997/1998	403,721,980	1,153,491,371	98,684,529	394,738,116
1996/1997	351,476,670	1,004,219,057	96,513,053	386,052,212
1995/1996	348,172,010	994,777,171	92,429,177	369,716,708
1994/1995	344,106,790	983,162,257	87,800,562	351,202,248
1993/1994	307,579,060	878,797,314	82,699,199	330,796,796

Source: Crawford County Auditor

Public Utility Property		Totals		Ratio of Assessed Value to Total Estimated Actual Value
Assessed Value	Estimated Value	Assessed Value	Estimated Value	
\$29,271,850	\$58,543,700	\$641,177,241	\$1,925,786,864	33.29%
29,129,390	58,258,780	637,351,384	1,920,075,099	33.19
35,532,580	71,065,160	640,094,714	1,923,315,022	33.28
39,002,560	78,005,120	553,379,582	1,661,556,499	33.30
39,488,090	78,976,180	546,526,294	1,638,168,436	33.36
39,296,580	78,593,160	541,703,089	1,626,822,647	33.30
39,856,510	79,713,020	487,846,233	1,469,984,289	33.19
40,350,670	80,701,340	480,951,857	1,445,195,219	33.28
43,243,690	86,487,380	475,151,042	1,420,851,885	33.44
41,410,920	82,821,840	431,689,179	1,292,415,950	33.40

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

County	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	2.00	2.00
Fairview	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Childrens Services	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Council on Aging	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Total County	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>7.30</u>	<u>6.20</u>
School Districts										
Buckeye Central	45.00	45.00	45.00	45.00	45.00	45.00	46.55	46.80	46.30	48.71
Bucyrus	49.25	50.30	50.35	52.10	51.45	51.85	53.15	53.82	48.37	48.37
Colonel Crawford	57.14	49.70	49.80	50.10	50.20	50.20	50.91	50.91	46.00	46.00
Crestline	64.83	61.60	62.75	62.45	63.48	56.00	57.45	55.50	51.90	51.90
Galion	68.47	61.63	53.90	53.90	53.90	53.90	53.90	53.90	46.21	46.21
Wynford	56.35	50.10	50.45	52.49	57.74	52.05	53.56	54.78	49.00	49.00
Out-of-County School Districts										
Mohawk	42.89	36.90	36.90	36.90	36.90	36.90	42.80	46.84	47.11	47.11
Plymouth	36.00	36.00	37.30	37.10	35.30	35.50	35.90	36.50	37.40	37.40
Ridgedale	47.39	47.52	48.15	48.15	48.10	49.65	51.71	53.56	54.45	54.45
Upper Sandusky	33.70	33.70	33.70	33.70	33.70	33.70	37.85	33.70	33.70	33.70
Willard	44.29	44.45	45.15	45.75	45.75	45.75	46.60	47.00	45.65	45.65
Joint Vocational School Districts										
Pioneer	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	3.70	3.70
Tri-Rivers	4.40	4.40	4.40	4.40	4.40	4.40	3.10	3.10	3.10	3.10
Vanguard	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

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

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
Bucyrus/City	\$5.80	\$5.80	\$5.80	\$5.80	\$5.80	\$5.80	\$5.80	\$4.30	\$4.30	\$4.30
Bucyrus/Colonel Crawford	4.30	4.30	4.30	4.30	4.30	4.30	4.30	2.80	2.80	2.80
Bucyrus/Wynford	3.70	3.70	3.70	3.70	3.70	3.70	3.70	2.20	2.20	2.20
Crestline/City	7.20	7.20	7.50	8.60	8.60	9.10	9.10	8.75	7.00	7.00
Crestline/Colonel Crawford	6.10	6.10	7.50	7.50	7.50	8.00	8.00	7.65		
Galion City	4.45	4.25	4.75	5.15	5.15	5.15	5.15	5.00	5.00	5.00
<b>Villages</b>										
Chatfield	1.90	1.90	1.90	1.90	1.90	1.90	4.90	4.90	4.90	4.90
New Washington	6.80	5.80	7.80	8.40	9.30	9.30	9.30	9.30	9.30	9.30
North Robinson	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Tiro	1.90	1.90	1.90	1.90	4.90	4.90	4.90	4.90	4.90	4.90
<b>Townships</b>										
Auburn	6.10	6.10	4.10	4.10	6.20	6.20	6.70	6.70	5.70	5.70
Bucyrus	5.20	5.20	5.20	5.20	4.20	4.20	4.20	4.20	4.20	4.20
Chatfield	4.00	3.45	3.45	3.45	4.65	4.64	4.64	4.64	4.85	4.85
Cranberry	2.30	2.30	2.30	2.30	3.90	3.90	3.90	3.90	3.90	3.90
Dallas	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Holmes	3.70	3.70	3.70	3.20	4.20	4.20	4.20	4.20	3.20	3.20
Jackson	0.70	0.70	0.70	0.70	1.40	1.40	1.40	1.40	1.40	1.40
Jefferson	6.20	6.20	2.70	2.70	4.20	4.20	4.20	4.20	4.20	4.20
Liberty	4.80	4.80	4.80	4.80	3.80	4.80	4.80	4.80	4.80	3.80
Lykens	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Polk	9.00	9.40	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Sandusky	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Texas	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Tod	4.70	4.70	4.70	2.20	2.20	2.20	3.00	3.00	3.00	3.00
Vernon	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Whetstone	0.90	0.90	0.90	0.90	2.70	2.70	2.70	2.70	2.70	2.70

Source: Crawford County Auditor

**Crawford County, Ohio**  
*Principal Property Taxpayers*  
*December 31, 2003*

	Assessed Value 2003 <u>Collection Year</u>	Percent of Total Assessed <u>Valuation</u>
<u>Tangible Personal Property</u>		
Timken Company	\$20,909,920	3.26%
TPI Acquisition Subsidiary	5,395,550	0.84
GE Lighting, Inc.	4,569,780	0.71
Peco II	4,215,970	0.66
Bucyrus Precision Tech	3,304,030	0.52
Brunswick Corporation	2,688,760	0.42
McClain EZ Pack, Inc.	2,659,740	0.41
Bucyrus Blades, Inc.	2,552,940	0.40
Covert Manufacturing	2,117,660	0.33
National Lime and Stone	2,126,260	0.33
<u>Real Property</u>		
Galion Community Hospital	5,079,850	0.79
Timken Company	4,074,900	0.64
TPI Acquisition	2,055,210	0.32
General Electric	1,900,710	0.30
Hydraulic Technologies	1,601,830	0.25
Wal-Mart	1,509,660	0.24
Northern Distributing	1,458,060	0.23
Baja Boats	1,433,070	0.22
Country Star Co-op	1,122,630	0.18
Bucyrus Blades	1,034,440	0.16
East Pointe LLC	1,011,520	0.16
All Other	568,354,751	88.64
Total	<u>\$641,177,241</u>	<u>100.00%</u>

Source: Crawford County Auditor



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

Year	Special Assessment Billings	Special Assessment Collections
2003	\$90,551	\$94,846
2002	97,681	99,634
2001	85,200	84,430
2000	82,860	84,883
1999	95,497	86,745
1998	86,255	87,576
1997	85,597	75,134
1996	82,353	75,100
1995	77,327	75,198
1994	78,978	76,202

Source: Crawford County Auditor

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**Crawford County, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2003*

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$641,177,241	\$641,177,241
Debt Limitation	14,529,431	6,411,772
General Obligation Bonds:		
Jail Facility	3,379,407	3,379,407
Job and Family Services Building	490,000	490,000
2002 Various Purpose Bonds	6,160,000	6,160,000
Sewer District Waterline	723,518	723,518
Landfill Improvements	5,406,547	5,406,547
Bulldozer	3,232	3,232
Total Debt	16,162,704	16,162,704
Exemptions:		
Jail Facility	3,379,407	3,379,407
Job and Family Services Building	490,000	490,000
2002 Various Purpose Bonds	1,585,000	1,585,000
Sewer District Waterline	723,518	723,518
Landfill Improvements	5,406,547	5,406,547
Bulldozer	3,232	3,232
Total Exemptions	11,587,704	11,587,704
Net Debt	4,575,000	4,575,000
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$9,954,431	\$1,836,772

(1) The Debt Limitation is calculated as follows:

Six million plus	\$6,000,000
2 1/2% of Assessed Value	8,529,431
in excess of 300,000,000	\$14,529,431

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

Source: Crawford County Auditor

**Crawford County, Ohio**  
*Ratio of Net General Bonded Debt to Assessed Value  
and Net Bonded Debt Per Capita  
Last Two Years*

Year	Population	Assessed Value	Gross Bonded Debt (1)	Exempt Debt
2003	46,966	\$641,177,241	\$10,619,224	\$6,044,224
2002	46,966	637,351,384	10,970,116	6,276,743

(1) Includes only General Obligation Bonds payable from property taxes.

Source: Crawford County Auditor

<u>Debt Service Moneys Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
159,710	\$4,415,290	0.69%	\$94.01
610,049	4,083,324	0.64	86.94

**Crawford County, Ohio**  
*Ratio of Annual Debt Service Expenditures for  
 General Obligation Bonded Debt to Total Governmental Expenditures  
 Last Two Years*

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total Governmental Expenditures</u>	<u>Ratio of Debt Service to Total Governmental Expenditures</u>
2003	\$118,373	\$237,735	\$356,108	\$33,544,501	1.06%
2002	198,373	163,158	361,531	36,080,067	1.00

Source: Crawford County Auditor

**Crawford County, Ohio**  
*Computation of Overlapping General Obligation Bonded Debt*  
 December 31, 2003

<u>Political Subdivision</u>	<u>Debt Outstanding(1)</u>	<u>Percentage Applicable to County(2)</u>	<u>Amount Applicable to County</u>
Crawford County	\$10,619,224	100.00%	\$10,619,224
Cities Wholly Within County	490,000	100.00	490,000
Villages Wholly Within County	2,777,176	100.00	2,777,176
City of Crestline	390,000	99.06	386,334
Wynford Local School District	<u>6,805,000</u>	83.60	<u>5,688,980</u>
Total	<u><u>\$21,081,400</u></u>		<u><u>\$19,961,714</u></u>

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

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

Source: Crawford County Auditor

**Crawford County, Ohio**  
*Demographic Statistics*

**Civilian Labor Force Estimates**

--Unemployment Rate--

<b>Year</b>	<b>Employment</b>	<b>Unemployment</b>	<b>County</b>	<b>Ohio</b>	<b>U.S.</b>
2003	20,117	1,783	8.20%	6.00%	6.50%
2002	20,525	1,675	7.50	5.60	5.80
2001	20,700	1,500	6.90	4.30	4.80
2000	20,400	1,100	5.20	4.10	4.00
1999	21,000	1,200	5.50	4.30	4.20
1998	20,600	1,300	5.80	4.30	4.50
1997	20,900	1,300	5.90	4.60	4.90
1996	21,000	1,400	6.30	4.90	5.40
1995	20,900	1,400	6.20	4.80	5.60
1994	21,600	1,500	6.50	5.40	6.00

**2003 Employment, Crawford County**

<b>Month</b>	<b>Employment</b>	<b>Unemployment</b>	<b>County</b>	<b>Ohio</b>	<b>U.S.</b>
January	19,900	1,900	8.70%	6.30%	6.50%
February	20,000	1,900	8.50	6.70	6.40
March	20,000	1,700	8.00	6.50	6.20
April	20,200	1,700	8.00	6.10	5.80
May	20,200	1,700	7.90	5.80	5.80
June	20,400	2,000	8.90	6.60	6.50
July	20,400	2,000	8.80	6.40	6.30
August	20,400	1,600	7.40	5.50	6.30
September	19,900	1,700	8.00	5.60	5.80
October	20,100	1,700	7.80	5.10	5.60
November	20,100	1,700	7.90	5.30	5.60
December	19,800	1,800	8.30	5.50	5.40

Estimates are not seasonally adjusted

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



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

Year	Assessed Values of Real, Personal, and Public Utility Property (1)	Valuation of New Construction (1)	Certified Bank Deposits (2)
2003	\$641,177,241	\$10,807,210	\$392,393,000
2002	637,351,384	5,900,240	371,996,000
2001	640,094,714	9,559,500	362,545,000
2000	553,379,582	6,281,280	352,135,000
1999	546,526,294	7,048,640	368,864,000
1998	541,703,089	4,931,480	377,042,000
1997	487,846,233	4,432,840	319,122,000
1996	480,951,857	4,316,810	312,590,000
1995	475,151,042	2,441,070	292,566,000
1994	431,689,179	3,141,500	280,863,000

(1) Source: Crawford County Auditor

(2) Source: Federal Reserve Bank of Cleveland

**Crawford County, Ohio**  
*Ten Largest Non-Public Employers*  
*December 31, 2003*

Firm	Number of Employees	Primary Product/Service
Timken Company	1,000	manufacturer of roller bearings
Galion Community Hospital	350	hospital
Dayco Swan	300	manufacturer of garden, auto and industrial hose
Baja Boats	300	manufacturer of 16-42 ft. fiberglass boats
General Electric	280	manufacturer of florescent lamps
Bucyrus Community Hospital	279	hospital
Imasen Bucyrus Technology	272	manufacturer of automotive seat rails
PECO II	250	manufacturer of power equipment products for telecommunications industry
Hydraulic Technologies, Inc.	193	manufacturer of hydraulic cylinders
Bucyrus Blades	185	manufacturer of heavy equipment blades

Source: The Crawford County Office of Economic Development

**Crawford County, Ohio**  
*Surety Bond Coverage - Various Officials*  
*December 31, 2003*

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

Source: Crawford County Treasurer

**Crawford County, Ohio**  
*Salaries of Elected Officials*  
*December 31, 2003*

Office	Salary as of 2003
Board of Commissioners (3)	\$39,378 Term 1-1-2003 39,378 Term 1-2-2001 39,378 Term 1-3-2001
Auditor	53,654
Treasurer	40,053
Recorder	38,273
Clerk of Courts	40,053
Coroner	24,921
Engineer	75,665
Prosecuting Attorney	92,315
Sheriff	52,779

Source: Crawford County Auditor

**Crawford County, Ohio**

*Educational Facilities*

*December 31, 2003*

<b>Public Schools</b>	<b>Total Students</b>
Buckeye Central	708
Bucyrus	1,891
Colonel Crawford	1,005
Crestline	943
Galion	2,133
Wynford	1,115
Fairway (MRDD)	13
Waycraft (Sheltered Workshop)	123

<b>Private Schools</b>	<b>Total Students</b>
Holy Trinity Catholic	117
Saint Bernard Catholic	158
Saint Joseph Catholic, Crestline	71
Saint Joseph Catholic, Galion	150
Wayside Christian	73

<b>Home Schooled</b>	<b>Total Students</b>
Galion	66
Bucyrus	35
Crestline	25
County	79

**Colleges/Universities Serving Crawford County**

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

**Vocational Schools**

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

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

**Crawford County, Ohio**

*Miscellaneous Statistics*

*December 31, 2003*

Date of Incorporation	1826
County Seat	Bucyrus, Ohio
Area - Square Miles	400
Road Mileage	
State & U.S. Highways	180 Miles
County Roads	223 Miles
Township Roads	443 Miles
Population	46,966
Number of Households	19,514 (1)
Average Number Persons Per Household	2.41
Number of Political Subdivisions Located in Crawford County	
Municipalities	3
Villages	4
Townships	16
School Districts	6
Communications	
Radio Stations	2
Television Stations	2
Daily Newspapers	2
Weekly Newspapers	2
Voter Statistics, Election of November 2003 (2)	
Number of Registered Voters	27,506
Number of Voters Last General Election	11,775
Percent of Registered Voters Voting	42.81%
Crawford County's Agriculture (3)	
Number of Farms	760
Land in Farms	226,000 acres
Average Size of Farms	297 acres
Average Cash Receipts	\$79,544
Animal Claims 2003	129 Claims - \$1,926
Animal Claims Paid	129 Claims - \$1,926
Number of Dog Licenses Sold	7,293 @ \$12.00 - \$87,516
Number of Kennel Licenses Sold	142 @ \$60.00 - \$ 8,250

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

(2) Source: Crawford County Board of Elections

(3) Source: Crawford County Extension Office

All Other Information from County Records