

CRAWFORD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2020

**INTRODUCTORY
SECTION**

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2020

Joan M. Wolfe

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Sheets

GAAP Coordinator

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2020
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Crawford County Auditor



Joan M. Wolfe

June 18, 2021

Crawford County Commissioners
Citizens of Crawford County

As County Auditor, I am pleased to present Crawford County's Comprehensive Annual Financial Report for the year ended December 31, 2020. This Comprehensive Annual Financial Report conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

The responsibility for both the accuracy of presented data and the completeness and fairness of the presentation rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report will provide the taxpayers of Crawford County with financial data that enables them to gain a true understanding of the County's financial affairs.

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

The Auditor of the State of Ohio has issued an unmodified opinion on Crawford County's financial statements for the year ended December 31, 2020. The Independent Auditor's Report is located at the front of the financial section of this report.

PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses two municipalities, five villages, and sixteen townships. The central part of the County is comprised largely of the two municipalities, Bucyrus (which is the County seat) and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 40,890.

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

The County Auditor serves as Chief Fiscal Officer for the County, as well as the tax assessor for all political subdivisions within the County. The County Auditor is responsible for maintaining all financial records and establishes taxing rates for real estate and personal property. Once collected, the tax receipts are distributed to the appropriate political subdivision. The County Auditor is also the chief disbursing agent who, by the issuance of County warrants, makes payment to creditors for liabilities incurred by the County. The County Auditor also serves as the County Sealer of Weights and Measures and as the licensing agent for certain permits required by State statute. The County Auditor serves as Fiscal Agent, but the County is not financially accountable for the Crawford County General Health District, the Crawford County Soil and Water Conservation District, the Crawford County Park District, and the Crawford County Family and Children First Council.

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

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

LOCAL ECONOMY

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

The Crawford County Partnership for Education and Economic Development (The Partnership) aligned stakeholders, countywide, in 2009 to identify the aforementioned challenges and a strategic plan with goals that addressed these challenges. Called *Crawford: 20/20 Vision*, the plan focused on the areas of economic growth via retention, expansion, attraction, education, workforce development, quality of life, public safety, drug abuse, and leadership development.

The Crawford 20/20 Vision guided the County and served as a platform to move the County forward another ten years into 2030. The updated plan will focus on the areas of economic, community, and workforce development. As part of the process, a survey was made available to community members who work, live, and play in Crawford County. The Partnership contracted with New Growth Group, Cleveland-based national research and planning firm, to facilitate this process neutrally. Within each of the areas of focus, exist overarching strategies. The plan will utilize baselines and key metrics to ensure the strategies move trends in the right direction, whether that be slowing population decline or increasing the household median income.

The Partnership's influence has led to a stronger Crawford County by working with local and state government, community agencies, and businesses to streamline resources, initiatives, and avoid duplication of efforts. Recent initiatives launched include Emergency Loan Fund (in response to the COVID-19 pandemic), establishing a Transportation Improvement District for the County, creating a Community Reinvestment Area in Polk Township, and collaborating with surrounding counties to develop a Comprehensive Economic Development Strategy.

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

In addition to the County being located along U.S. Route 30, the County sits 58 miles from Interstate 75 and 30 miles from Interstate 71. Another major state route, State Route 4, also runs through the County, connecting Sandusky to Cincinnati. With the State of Ohio's investment in the Route 30 expansion west toward Indiana, Crawford County is home to multiple interchanges along Route 30 prime for development and ease of transportation. The Partnership works closely to ensure the opportunities along U.S. Route 30 are set up for success and growth by utilizing programs such as the Rural Industrial Park Loan Program offered through Ohio Department Services Agency and the JobsOhio Site Inventory Program. These programs offer grants and low-interest loans that allow developers to build spec buildings and sites to entice a business to expand or move to the area and, in turn, creating jobs, revenue streams, and local taxes to grow the economy in Crawford County.

Over the past few years, the Partnership's countywide economic and community development efforts have encouraged millions in capital investment. In July 2020, Shutterfly, Inc. announced it would invest more than \$23 million over three years to enhance product offerings at its Galion, Ohio location. The company, which already employs nearly two hundred people, expects to add another one hundred new jobs over the three-year expansion project. Ongoing retention and expansion surveys ensure that area business' needs are being addressed. Crawford County's Ohio Crossroads Industrial Center in Bucyrus is home to a SiteOhio Authenticated Sites and has been shortlisted for a food manufacturer looking to expand in the Midwest.

Crawford County is home to two Opportunity Zones which were selected by the State of Ohio in 2018 as areas that show potential for job creation and creation for investment and development. The Partnership continues to build strategy and value propositions to market and incorporate these Zones for interested investors and business enterprises.

Crawford County's workforce continues to strengthen through efforts to close the skills gap and attract and retain qualified talent. Through the Crawford County Business & Education Advisory Council, the Partnership collaborates with local businesses and schools to build awareness of local job opportunities and what is needed to obtain and retain these positions. For example, Workforce Awareness for Graduates and Educators (WAGE Tours), is a program that connects students and educators to local businesses and job opportunities. The Partnership continues to support other workforce and soft skills initiatives such as Crawford Works, a holistic program that assists unemployed and underemployed adults in advancing to economic self-sufficiency through training and job placement opportunities with local employer partners, and The Leader in Me program which is a national program that uses the values of Stephen Covey's 7 Habits of Highly Effective People as a foundation. The Leader in Me program is actively preparing children in the community to become leaders and embody values that will serve them well as they enter the workforce. Crawford Unlimited Leadership program (CU Lead) is facilitated by our Community Development Director and is an experiential program designed to engage leaders at all levels using Crawford County and the surrounding area as the classroom, all while developing personal and professional leadership skills.

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

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

In addition, the growth and development of community enhancement and cultural improvements are being supported. The Partnership is collaborating with the Crawford Park District for a potential multi-use path, part of a longtime community health improvement effort, to create more spaces to walk, run, and bike. Other priorities include housing, quality of life, and downtown revitalization efforts.

Crawford County is moving aggressively toward a sustainable, more robust economy positioned for long-term success through effective economic development, community and workforce development, and thoughtful collaboration amongst public and private entities.

LONG-TERM FINANCIAL PLANNING

The County continues to implement and fine tune the financial processes that will allow the County Commissioners and the County Auditor to prepare annually a three-year financial forecast. The original forecasting model was prepared by the County Auditor's Office in conjunction with the Ohio State Auditor's Office to ensure that a sustainable forecasting model for the General Fund of the County would be developed. The forecasting model provides a three-year historical perspective of actual revenues and expenditures along with three years of projected revenues and expenditures which are compiled using revenue and expenditure assumptions that are provided by the County Commissioners, individual office holders, and the County Budget Commission. The financial forecast was used by the County Commissioners in 2020 to establish spending levels for all departments and agencies within the General Fund. The County Auditor's Office continues to work with the Board of Commissioners to enhance the annual budgetary process by utilizing a three-year forecasting system.

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

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

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

In 2020, the County Commissioners began working with an architect for the construction of a facility to be used by the Sheriff for additional storage. Anticipated completion is the last quarter of 2021.

In 2020, the County Commissioners began working with the County Fair Board, Ohio State University Extension Office, and the Community Investment Corporation to develop plans for the construction of a new multi-use building at the fairgrounds. The building will accommodate office space, a meeting room, and kitchen facilities with anticipated completion in 2022.

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 for the year ended December 31, 2019.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

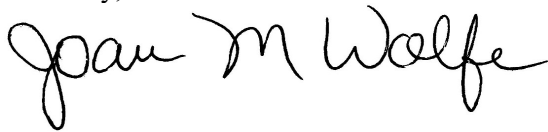
ACKNOWLEDGEMENTS

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

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

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

Sincerely,

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

Joan M. Wolfe
Crawford County Auditor



Government Finance Officers Association

Certificate of
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for Excellence
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Presented to

**Crawford County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2020
Elected Officials

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

Auditor
Joan M. Wolfe

Treasurer
Cynthia Edwards

Recorder
Julie Wells

Clerk of Courts
Sheila Lester

Coroner
Christopher Johnson

Engineer
Mark E. Baker

Prosecutor
Matthew E. Crall

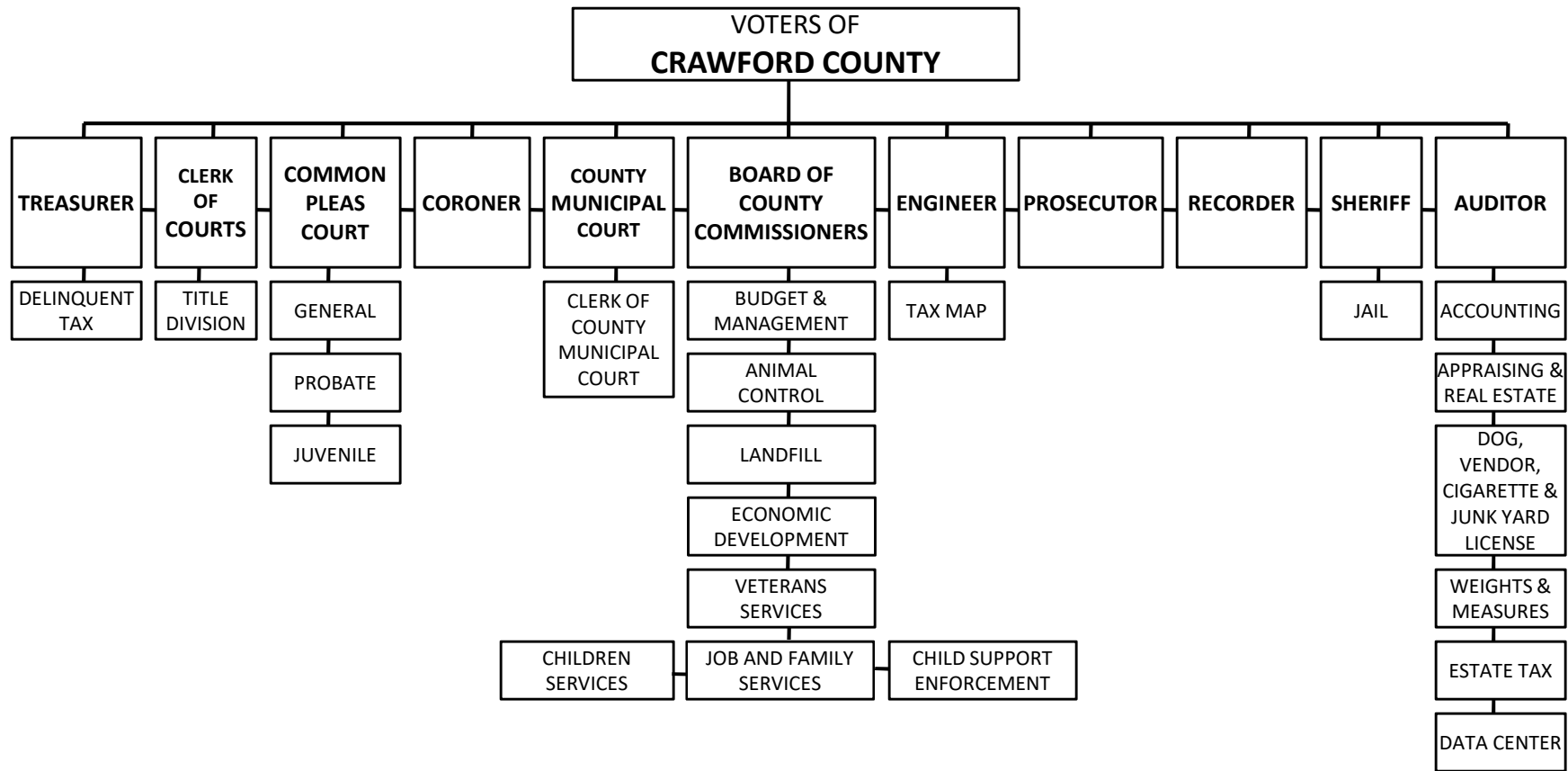
Sheriff
Scott M. Kent

Common Pleas Court Judge
Sean Leuthold

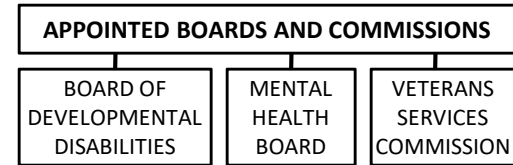
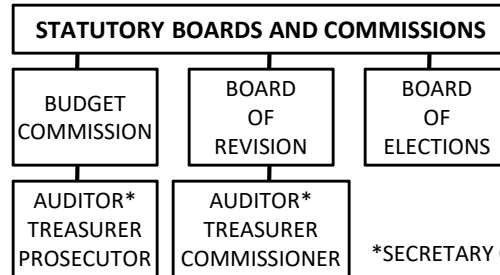
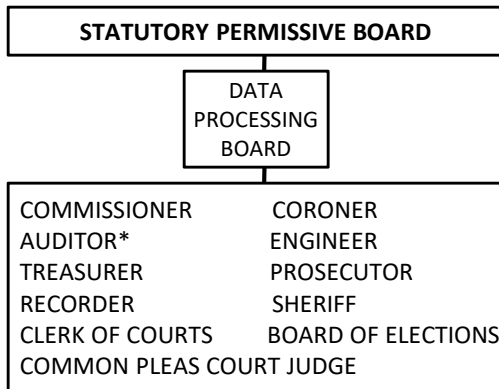
Probate/Juvenile Court Judge
Patrick T. Murphy

Municipal Court Judge
Shane Leuthold

ORGANIZATION CHART

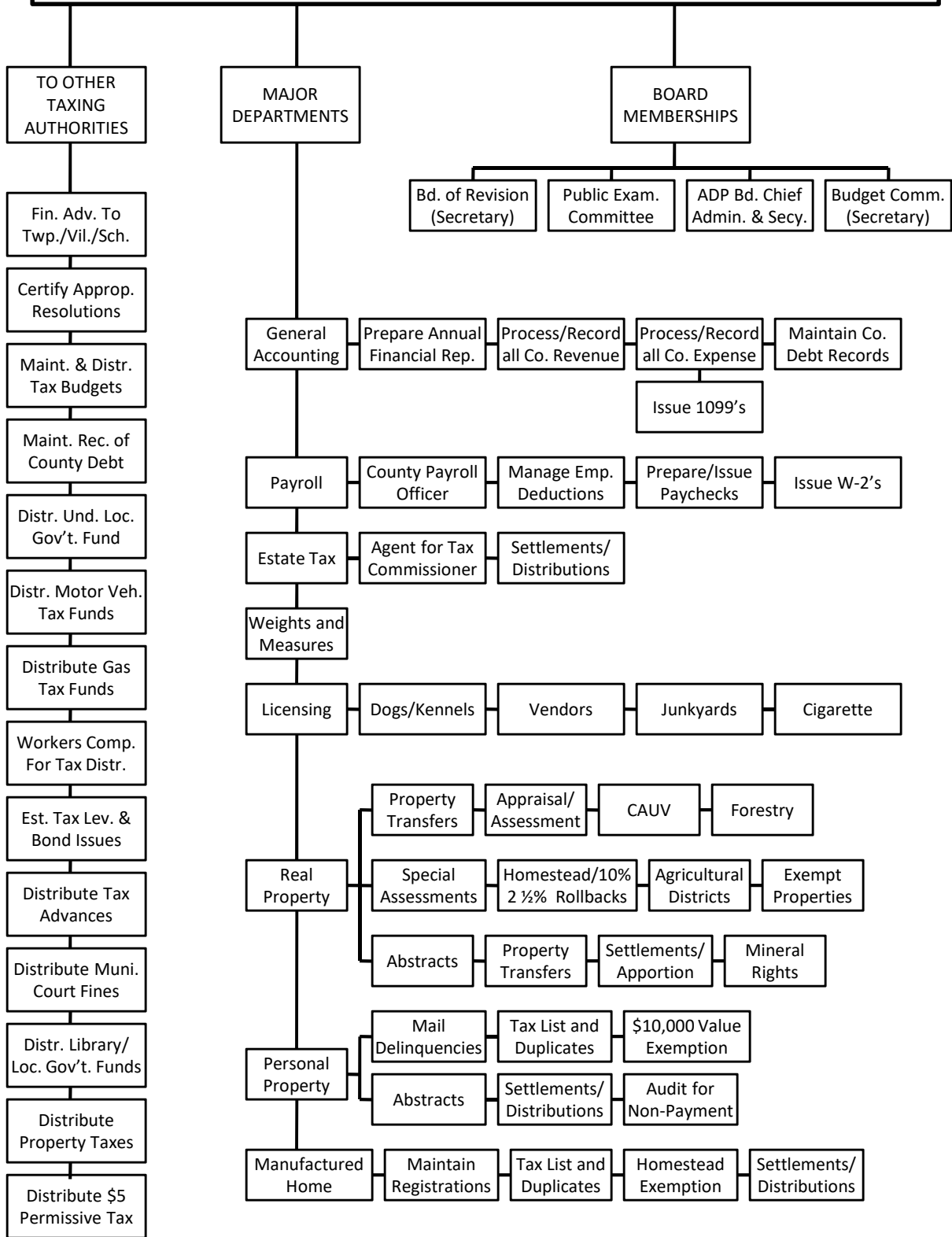


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*SECRETARY OF BOARD OR COMMISSION

DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



JOAN M. WOLFE, CRAWFORD COUNTY AUDITOR

FINANCIAL

SECTION

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy, and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 18, 2021

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Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2020. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2020 are as follows:

The County's total net position increased \$4,615,942, or 8 percent.

The voters approved an additional property tax levy to pay for the maintenance and operation of services for senior citizens.

Some of the County's long-term obligations were fully retired in 2020. The loan from the Ohio Public Works Commission for improvements to the Morton Sewer Treatment facility was retired.

Using This Annual Report

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

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

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

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2020. These statements include all assets, deferred outflows, liabilities, and deferred inflows using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

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

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

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

Reporting the County's Most Significant Funds

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Auto License and Gas Tax Fund, Child Welfare Fund, Criminal Justice Services Levy Fund, Job and Family Services Fund, Jail Operation Levy Fund, and Developmental Disabilities Fund.

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

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

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions.

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

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

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Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses an enterprise fund to account for the sewer operation. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The Electronic Document Management System Fund accounted for the purchase and for ongoing maintenance of an electronic document management system.

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2020 and 2019:

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2020	2019	2020	2019	2020	2019
Assets						
Current and Other Assets	\$58,727	\$51,514	\$273	\$282	\$59,000	\$51,796
Capital Assets, Net	46,229	46,333	4,649	4,820	50,878	51,153
Total Assets	<u>104,956</u>	<u>97,847</u>	<u>4,922</u>	<u>5,102</u>	<u>109,878</u>	<u>102,949</u>
Deferred Outflows of Resources	<u>6,127</u>	<u>8,756</u>	<u>0</u>	<u>0</u>	<u>6,127</u>	<u>8,756</u>
Liabilities						
Current and Other Liabilities	3,116	1,933	25	11	3,141	1,944
Long-Term Liabilities	38,189	43,654	0	17	38,189	43,671
Total Liabilities	<u>41,305</u>	<u>45,587</u>	<u>25</u>	<u>28</u>	<u>41,330</u>	<u>45,615</u>
Deferred Inflows of Resources	<u>16,090</u>	<u>12,121</u>	<u>0</u>	<u>0</u>	<u>16,090</u>	<u>12,121</u>
Net Position						
Net Investment in Capital Assets	41,742	41,291	4,649	4,803	46,391	46,094
Restricted	34,677	28,375	0	0	34,677	28,375
Unrestricted (Deficit)	<u>(22,731)</u>	<u>(20,771)</u>	<u>248</u>	<u>271</u>	<u>(22,483)</u>	<u>(20,500)</u>
Total Net Position	<u>\$53,688</u>	<u>\$48,895</u>	<u>\$4,897</u>	<u>\$5,074</u>	<u>\$58,585</u>	<u>\$53,969</u>

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The net pension liability (asset) and the net OPEB liability (asset) reported by the County at December 31, 2020, are reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB liability (asset) to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

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

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

For governmental activities, the increase in current and other assets is due to an increase in cash and cash equivalents, primarily from an increase in property tax revenue. Personal property values increased due to utility company installation of new pipelines. There was also an increase in other revenue due to workers' compensation reimbursements which contributed to the increase in cash and cash equivalents. The increase in current and other liabilities is due to an increase in outstanding payables to vendors and an increase in unearned revenue (generally related to CARES Act resources). The decrease in other-long liabilities is due to a decrease in the net pension liability as well as scheduled debt retirement. For the business-type activity, current and other assets (cash and cash equivalents) decreased; the County made the final debt payment on Ohio Public Works Commission loans in 2020. The decrease in net capital assets was entirely attributable to the depreciation of capital assets maintained by the business-type activity.

Table 2 shows the change in net position for 2020 and 2019.

Table 2
Change in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues						
Charges for Services	\$16,463	\$13,945	\$229	\$230	\$16,692	\$14,175
Operating Grants, Contributions, and Interest	17,448	15,086	0	0	17,448	15,086
Capital Grants and Contributions	146	0	0	0	146	0
Total Program Revenues	<u>34,057</u>	<u>29,031</u>	<u>229</u>	<u>230</u>	<u>34,286</u>	<u>29,261</u>

(continued)

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

	Governmental Activities		Business-Type Activity		Total	
	2020	2019	2020	2019	2020	2019
General Revenues						
Property Taxes	\$12,131	\$8,827	\$0	\$0	\$12,131	\$8,827
Sales Taxes	6,495	5,683	0	0	6,495	5,683
Grants and Entitlements	1,279	1,414	0	0	1,279	1,414
Interest	837	1,204	0	0	837	1,204
Other	1,008	758	0	0	1,008	758
Total General Revenues	<u>21,750</u>	<u>17,886</u>	<u>0</u>	<u>0</u>	<u>21,750</u>	<u>17,886</u>
Total Revenues	<u>55,807</u>	<u>46,917</u>	<u>229</u>	<u>230</u>	<u>56,036</u>	<u>47,147</u>
Program Expenses						
General Government						
Legislative and Executive	5,801	5,743	0	0	5,801	5,743
Judicial	3,932	3,958	0	0	3,932	3,958
Public Safety	8,542	8,829	0	0	8,542	8,829
Public Works	13,395	12,103	0	0	13,395	12,103
Health	6,314	6,757	0	0	6,314	6,757
Human Services	10,942	10,944	0	0	10,942	10,944
Economic Development	1,929	20	0	0	1,929	20
Interest and Fiscal Charges	159	190	0	0	159	190
Sewer	0	0	406	403	406	403
Total Expenses	<u>51,014</u>	<u>48,544</u>	<u>406</u>	<u>403</u>	<u>51,420</u>	<u>48,947</u>
Increase (Decrease) in						
Net Position	4,793	(1,627)	(177)	(173)	4,616	(1,800)
Net Position Beginning of Year	<u>48,895</u>	<u>50,522</u>	<u>5,074</u>	<u>5,247</u>	<u>53,969</u>	<u>55,769</u>
Net Position End of Year	<u>\$53,688</u>	<u>\$48,895</u>	<u>\$4,897</u>	<u>\$5,074</u>	<u>\$58,585</u>	<u>\$53,969</u>

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

For governmental activities, program revenues increased 17 percent. An increase in charges for services was due to an increase in tonnage at the landfill and from combined increases in charges for services provided by child welfare and solid waste programs. The increase in operating grants, contributions, and interest is the result of the County receiving funding for COVID-19 relief, youth services, upgrading voting equipment, and a gasoline tax increase from the State of Ohio. Capital grants and contributions increased from the County receiving capital contributions related to the resurfacing County roads, rehabilitating County bridges, and for building improvements. The increase in general revenues was due to the increase in personal property values from utility pipelines, an increase in sales tax revenues, and workers' compensation reimbursements.

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The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for costs associated with the administration of the County's court system including Common Pleas and Municipal courts. The costs associated with the operation of the County Jail and the Sheriff's Department is accounted for in the Public Safety program. The Public Works program accounts for costs associated with the operation of the County Engineer and Highway Department. The Health program primarily accounts for costs associated with providing services for Developmental Disabilities and Mental Health. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The most significant Human Services program that is supported with local tax resources is providing services to the elderly through the Council on Aging. The most significant change in expenses from the prior year was an increase in the Economic Development program from support to local businesses during the COVID-19 pandemic.

An increase in metering service costs contributed to the slight decrease in net position for the business-type activity.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues, unrestricted intergovernmental revenues, and other general revenues.

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2020	2019	2020	2019
General Government				
Legislative and Executive	\$5,801	\$5,743	\$2,325	\$2,799
Judicial	3,932	3,958	2,321	2,382
Public Safety	8,542	8,829	6,610	6,922
Public Works	13,395	12,103	(801)	109
Health	6,314	6,757	3,973	3,660
Human Services	10,942	10,944	2,371	3,444
Economic Development	1,929	20	0	6
Interest and Fiscal Charges	159	190	159	190
Total Expenses	\$51,014	\$48,544	\$16,958	\$19,512

For 2020, 33 percent of the costs for services provided by the County were paid for with general revenues. A review of the above table demonstrates that program revenues contributed significantly to several programs. Approximately 60 percent of the costs for the legislative and executive program is offset by program revenues consisting mainly of fees for general government administration. Various court filing and administrative fees provided 41 percent of the support in the judicial program. During 2020, the public works program received a significant amount of program revenues in the form of charges for services and operating grants, contributions, and interest, and capital grants, to offset its costs. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for at risk individuals. During 2020, the economic development program received operating grants and contributions to offset its costs (COVID relief funding).

Crawford County, Ohio
Management's Discussion and Analysis
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Governmental Activities Financial Analysis

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

There was a 13 percent increase in fund balance in the General Fund. Operating revenues increased due to an increase in fees from tonnage received at the landfill, an 18 percent increase in property taxes, and a slight increase in sales tax revenue. The most significant increase in expenditures was for the public works program and was primarily due to an increase in expenditures associated with the landfill.

The first full year of receiving an increase in gasoline taxes from the State of Ohio contributed to the increase in fund balance in the Auto License and Gas Tax Fund.

Fund balance in the Child Welfare Fund increased from an increase in property taxes and intergovernmental revenue from the State of Ohio for the placement of children.

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

Fund balance in the Job and Family Services Fund increased from intergovernmental revenue received from the State of Ohio. Operating subsidies were made from the General Fund.

Fund balance in the Jail Operation Levy Fund increased significantly due to an increase in sales taxes. Transfers from the General Fund were made to subsidize operations.

Fund balance increased nearly 10 percent in the Developmental Disabilities Fund. An increase in property tax revenues combined with a decrease in personnel expenditures contributed to the increase in fund balance.

Business-Type Activity Financial Analysis

The County's only enterprise fund is the Sewer Fund. The County provides water and sewer services to approximately one hundred seventy-nine customers. Water is being provided to these customers through a water line constructed from the City of Bucyrus to the Village of North Robinson. Net position decreased slightly from the prior year primarily due to an increase in contractual services from an arrangement for the City of Bucyrus to maintain and operate water and sewer facilities.

Budgetary Highlights

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

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Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2020, was \$46,391 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges. Note 8 provides information on capital asset activity for 2020. During 2020, various roads were resurfaced and bridges constructed and rehabilitated bringing the infrastructure investment of the County to \$49,303 thousand. Additions to capital assets also included improvements made to County facilities, technology and communication upgrades, and the purchase of vehicles for the Common Pleas Court, the Engineer and Highway Department, and the Sheriff's Department.

Long-Term Debt - At December 31, 2020, the County's overall long-term obligations included \$4,659 thousand in general obligation bonds, \$199 thousand in special assessment bonds, and \$66 thousand in OPWC loans. Citing sound financial operations, healthy reserves, a moderately-sized agricultural base, and an affordable debt burden with limited future borrowing, Moody's Investors Service has assigned an underlying rating of A1. In addition to the bonded debt, special assessment debt, and OPWC loans, the County's long-term obligations include compensated absences and the net pension/OPEB liability. Additional information on the County's long-term obligations can be found in Note 15 of this report.

Economic Factors

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's tax base increased to \$2.3 billion in 2020. Sales tax revenue was nearly \$6.5 million in 2020, and was a 14 percent increase over 2019. The unemployment rate for the County was 9.4 percent as of year end, increasing from the prior year and largely attributable to the effect of the COVID-19 pandemic on employment. The County's unemployment rate for 2020 exceeded the State's average unemployment rate of 8.1 percent and also the national average of 8.1 percent. The General Fund balance at December 31, 2020, was \$7,817,409, and operating revenues exceeded operating expenditures by 25 percent. The County's debt burden, which is less than 1 percent of the estimated actual value of real property in the County, remains modest.

Requests for Information

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

Crawford County, Ohio
Statement of Net Position
December 31, 2020

	Primary Government		
	Governmental Activities	Business-Type Activity	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$38,822,928	\$241,704	\$39,064,632
Cash and Cash Equivalents in Segregated Accounts	220,431	0	220,431
Cash and Cash Equivalents with Fiscal Agent	100,604	0	100,604
Accounts Receivable	191,063	30,851	221,914
Accrued Interest Receivable	51,818	0	51,818
Sales Taxes Receivable	1,708,903	0	1,708,903
Due from Other Governments	4,149,530	326	4,149,856
Special Assessments Receivable	277,211	0	277,211
Prepaid Items	372,703	1,282	373,985
Materials and Supplies Inventory	417,303	0	417,303
Internal Balances	885	(885)	0
Property Taxes Receivable	12,168,576	0	12,168,576
Net Pension Asset	185,894	0	185,894
Net OPEB Asset	59,363	0	59,363
Nondepreciable Capital Assets	8,001,975	0	8,001,975
Depreciable Capital Assets, Net	38,226,910	4,649,021	42,875,931
<i>Total Assets</i>	<i>104,956,097</i>	<i>4,922,299</i>	<i>109,878,396</i>
Deferred Outflows of Resources			
Deferred Charge on Refunding	237,506	0	237,506
Pension	2,962,908	0	2,962,908
OPEB	2,927,031	0	2,927,031
<i>Total Deferred Outflows of Resources</i>	<i>6,127,445</i>	<i>0</i>	<i>6,127,445</i>
Liabilities			
Wages Payable	521,208	323	521,531
Accounts Payable	1,019,900	17,245	1,037,145
Contracts Payable	203,091	6,799	209,890
Due to Other Governments	324,188	778	324,966
Matured Compensated Absences Payable	45,938	0	45,938
Unearned Revenue	823,080	0	823,080
Employee Withholding Payable	167,774	0	167,774
Accrued Interest Payable	11,489	0	11,489
Long-Term Liabilities			
Due Within One Year	1,260,050	0	1,260,050
Due in More Than One Year	5,067,902	0	5,067,902
Due in More Than One Year - Net Pension Liability	18,279,081	0	18,279,081
Due in More Than One Year - Net OPEB Liability	13,582,066	0	13,582,066
<i>Total Liabilities</i>	<i>41,305,767</i>	<i>25,145</i>	<i>41,330,912</i>
Deferred Inflows of Resources			
Property Taxes	10,055,072	0	10,055,072
Pension	4,027,050	0	4,027,050
OPEB	2,007,812	0	2,007,812
<i>Total Deferred Inflows of Resources</i>	<i>16,089,934</i>	<i>0</i>	<i>16,089,934</i>

(continued)

Crawford County, Ohio
Statement of Net Position (continued)
 December 31, 2020

	Primary Government		
	Governmental Activities	Business-Type Activity	Total
Net Position			
Net Investment in Capital Assets	\$41,741,653	\$4,649,021	\$46,390,674
Restricted for			
Debt Service	171,396	0	171,396
General Government			
Legislative and Executive	1,863,995	0	1,863,995
Judicial	1,338,051	0	1,338,051
Public Safety	3,653,283	0	3,653,283
Public Works	9,685,067	0	9,685,067
Health	13,902,897	0	13,902,897
Human Services	3,898,071	0	3,898,071
Other Purposes	164,735	0	164,735
Unrestricted (Deficit)	(22,731,307)	248,133	(22,483,174)
<i>Total Net Position</i>	\$53,687,841	\$4,897,154	\$58,584,995

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$5,801,535	\$3,450,322	\$25,764	\$0
Judicial	3,931,839	1,242,311	368,958	0
Public Safety				
Criminal Justice Services	2,865,236	0	300,034	0
Jail Operation	3,255,104	144,406	0	0
Other Public Safety	2,421,472	735,513	752,202	0
Public Works	13,395,207	8,301,876	5,748,809	145,921
Health				
Developmental Disabilities	4,053,083	0	1,125,844	0
Other Health	2,261,200	1,131,669	83,501	0
Human Services				
Child Welfare	3,553,047	95,610	2,622,486	0
Job and Family Services	4,704,633	1,191,328	3,772,896	0
Other Human Services	2,684,345	170,152	718,370	0
Economic Development	1,929,193	0	1,929,193	0
Interest and Fiscal Charges	158,739	0	0	0
<i>Total Governmental Activities</i>	51,014,633	16,463,187	17,448,057	145,921
Business-Type Activity				
Sewer	405,955	228,854	0	0
<i>Total Primary Government</i>	\$51,420,588	\$16,692,041	\$17,448,057	\$145,921

General Revenues

Property Taxes Levied for:

- General Operating
- Public Safety-Criminal Justice Services
- Health-Developmental Disabilities
- Health-Mental Health
- Human Services-Child Welfare
- Human Services-Council on Aging

Sales Taxes Levied for:

- General Operating
- Public Safety-Jail Operation
- Grants and Entitlements not Restricted to Specific Purposes
- Interest
- Other

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position		
Primary Government		
Governmental Activities	Business-Type Activity	Total
(\$2,325,449)	\$0	(\$2,325,449)
(2,320,570)	0	(2,320,570)
(2,565,202)	0	(2,565,202)
(3,110,698)	0	(3,110,698)
(933,757)	0	(933,757)
801,399	0	801,399
(2,927,239)	0	(2,927,239)
(1,046,030)	0	(1,046,030)
(834,951)	0	(834,951)
259,591	0	259,591
(1,795,823)	0	(1,795,823)
0	0	0
(158,739)	0	(158,739)
(16,957,468)	0	(16,957,468)
0	(177,101)	(177,101)
(16,957,468)	(177,101)	(17,134,569)
2,081,619	0	2,081,619
2,410,330	0	2,410,330
3,837,932	0	3,837,932
876,630	0	876,630
1,867,041	0	1,867,041
1,057,686	0	1,057,686
4,332,340	0	4,332,340
2,162,925	0	2,162,925
1,279,092	0	1,279,092
836,882	0	836,882
1,007,897	137	1,008,034
21,750,374	137	21,750,511
4,792,906	(176,964)	4,615,942
48,894,935	5,074,118	53,969,053
<u>\$53,687,841</u>	<u>\$4,897,154</u>	<u>\$58,584,995</u>

Crawford County, Ohio
Balance Sheet
Governmental Funds
December 31, 2020

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$7,530,706	\$6,774,512	\$1,761,481
Cash and Cash Equivalents in Segregated Accounts	0	0	50,057
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	23,606	878	0
Accrued Interest Receivable	51,818	0	0
Sales Taxes Receivable	1,139,302	0	0
Due from Other Governments	619,508	2,424,821	455,249
Special Assessments Receivable	0	0	0
Prepaid Items	145,990	10,562	1,330
Materials and Supplies Inventory	34,064	326,877	0
Interfund Receivable	52,694	7,642	46,328
Property Taxes Receivable	2,307,943	0	1,974,079
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	164,735	0	0
<i>Total Assets</i>	<u>\$12,070,366</u>	<u>\$9,545,292</u>	<u>\$4,288,524</u>
Liabilities			
Wages Payable	\$128,420	\$52,692	\$0
Accounts Payable	96,362	41,300	204,676
Contracts Payable	46,032	70	0
Due to Other Governments	88,671	18,185	1,326
Interfund Payable	0	401	185,691
Matured Compensated Absences Payable	29,050	0	0
Unearned Revenue	0	0	0
Employee Withholding Payable	167,774	0	0
<i>Total Liabilities</i>	<u>556,309</u>	<u>112,648</u>	<u>391,693</u>
Deferred Inflows of Resources			
Property Taxes	1,920,588	0	1,629,532
Unavailable Revenue	1,776,060	2,329,583	806,708
<i>Total Deferred Inflows of Resources</i>	<u>3,696,648</u>	<u>2,329,583</u>	<u>2,436,240</u>
Fund Balances			
Nonspendable	344,789	337,439	1,330
Restricted	0	6,765,622	1,459,261
Committed	0	0	0
Assigned	3,399,231	0	0
Unassigned	4,073,389	0	0
<i>Total Fund Balances</i>	<u>7,817,409</u>	<u>7,103,061</u>	<u>1,460,591</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$12,070,366</u>	<u>\$9,545,292</u>	<u>\$4,288,524</u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$552,177	\$899,161	\$1,045,535	\$11,979,536	\$8,071,527	\$38,614,635
0	0	0	0	170,374	220,431
0	0	0	100,604	0	100,604
0	6,400	1,122	1,409	157,648	191,063
0	0	0	0	0	51,818
0	0	569,601	0	0	1,708,903
125,138	0	7,440	313,837	203,537	4,149,530
0	0	0	0	277,211	277,211
21,141	43,517	44,312	22,029	82,910	371,791
21,060	13,436	6,032	4,272	11,562	417,303
20,750	216,110	21,520	0	4,396	369,440
2,694,601	0	0	2,442,396	2,749,557	12,168,576
0	0	0	0	0	164,735
<u>\$3,434,867</u>	<u>\$1,178,624</u>	<u>\$1,695,562</u>	<u>\$14,864,083</u>	<u>\$11,728,722</u>	<u>\$58,806,040</u>
\$67,108	\$77,669	\$66,794	\$52,166	\$76,359	\$521,208
111,659	24,570	167,433	174,540	199,360	1,019,900
3,069	74,253	12,948	12,818	53,901	203,091
37,840	35,935	39,208	40,164	62,859	324,188
0	48,804	0	56	133,603	368,555
0	8,624	0	4,116	4,148	45,938
0	0	0	0	823,080	823,080
0	0	0	0	0	167,774
219,676	269,855	286,383	283,860	1,353,310	3,473,734
2,221,983	0	0	2,013,159	2,269,810	10,055,072
617,706	146,924	422,977	733,998	999,342	7,833,298
2,839,689	146,924	422,977	2,747,157	3,269,152	17,888,370
42,201	56,953	50,344	26,301	94,472	953,829
333,301	704,892	935,858	11,806,765	6,780,974	28,786,673
0	0	0	0	95,019	95,019
0	0	0	0	135,795	3,535,026
0	0	0	0	0	4,073,389
375,502	761,845	986,202	11,833,066	7,106,260	37,443,936
<u>\$3,434,867</u>	<u>\$1,178,624</u>	<u>\$1,695,562</u>	<u>\$14,864,083</u>	<u>\$11,728,722</u>	<u>\$58,806,040</u>

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Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2020*

Total Governmental Fund Balances \$37,443,936

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 46,228,885

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

Accounts Receivable	97,498	
Accrued Interest Receivable	51,818	
Sales Taxes Receivable	1,179,077	
Due from Other Governments	3,910,011	
Special Assessments Receivable	277,211	
Interfund Receivable	204,179	
Delinquent Property Taxes Receivable	<u>2,113,504</u>	
		7,833,298

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 237,506

The internal service fund is used to charge the cost of the electronic document management system. The assets and liabilities of the internal service fund are included as governmental activities on the statement of net position. 44,470

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

Accrued Interest Payable	(11,489)	
General Obligation Bonds Payable	(4,658,803)	
Special Assessment Bonds Payable	(198,827)	
OPWC Loan Payable	(65,935)	
Compensated Absences Payable	<u>(1,404,387)</u>	
		(6,339,441)

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

Net Pension Asset	185,894	
Net OPEB Asset	59,363	
Deferred Outflows - Pension	2,962,908	
Deferred Outflows - OPEB	2,927,031	
Deferred Inflows - Pension	(4,027,050)	
Deferred Inflows - OPEB	(2,007,812)	
Net Pension Liability	(18,279,081)	
Net OPEB Liability	<u>(13,582,066)</u>	
		<u>(31,760,813)</u>

Net Position of Governmental Activities \$53,687,841

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, 2020

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,771,725	\$0	\$1,585,900
Sales Taxes	4,300,234	0	0
Special Assessments	0	0	0
Charges for Services	11,114,983	45,485	95,610
Licenses and Permits	2,684	0	0
Fines and Forfeitures	138,787	23,278	0
Intergovernmental	1,591,150	4,988,903	2,617,092
Interest	837,292	15,701	20
Rent	0	0	0
Other	165,963	7,575	8,121
<i>Total Revenues</i>	<u>19,922,818</u>	<u>5,080,942</u>	<u>4,306,743</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	4,267,707	0	0
Judicial	2,793,961	0	0
Public Safety	532,076	0	0
Public Works	7,592,003	4,222,952	0
Health	434,706	0	0
Human Services	341,502	0	3,553,047
Economic Development	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>15,961,955</u>	<u>4,222,952</u>	<u>3,553,047</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,960,863</u>	<u>857,990</u>	<u>753,696</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	(3,049,456)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,049,456)</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	911,407	857,990	753,696
<i>Fund Balances Beginning of Year</i>	<u>6,906,002</u>	<u>6,245,071</u>	<u>706,895</u>
<i>Fund Balances End of Year</i>	<u><u>\$7,817,409</u></u>	<u><u>\$7,103,061</u></u>	<u><u>\$1,460,591</u></u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$2,023,720	\$0	\$0	\$3,564,261	\$1,516,671	\$10,462,277
0	0	2,143,574	0	0	6,443,808
0	0	0	0	98,507	98,507
0	1,051,804	197,185	0	3,160,807	15,665,874
0	0	0	0	19,139	21,823
0	0	0	0	271,388	433,453
304,067	3,772,896	0	1,237,926	4,157,197	18,669,231
0	0	0	454	2,431	855,898
0	0	0	0	86,185	86,185
1,828	79,885	124,961	320,956	246,113	955,402
2,329,615	4,904,585	2,465,720	5,123,597	9,558,438	53,692,458
0	0	0	0	692,907	4,960,614
0	0	0	0	723,210	3,517,171
2,851,456	0	3,238,205	0	1,460,226	8,081,963
0	0	0	0	546,421	12,361,376
0	0	0	4,048,527	1,539,849	6,023,082
0	4,689,771	0	0	1,716,746	10,301,066
0	0	0	0	1,929,193	1,929,193
0	0	0	0	498,874	498,874
0	0	0	0	575,778	575,778
0	0	0	0	152,473	152,473
2,851,456	4,689,771	3,238,205	4,048,527	9,835,677	48,401,590
(521,841)	214,814	(772,485)	1,075,070	(277,239)	5,290,868
583,527	113,246	1,408,284	0	944,399	3,049,456
0	0	0	0	0	(3,049,456)
583,527	113,246	1,408,284	0	944,399	0
61,686	328,060	635,799	1,075,070	667,160	5,290,868
313,816	433,785	350,403	10,757,996	6,439,100	32,153,068
\$375,502	\$761,845	\$986,202	\$11,833,066	\$7,106,260	\$37,443,936

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, 2020*

Net Changes in Fund Balances - Total Governmental Funds \$5,290,868

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

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

Capital Outlay - Nondepreciable Capital Assets	71,108	
Capital Outlay - Depreciable Capital Assets	3,386,507	
Capital Contributions	45,000	
Depreciation	(3,588,869)	(86,254)

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (17,903)

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

Delinquent Property Taxes	1,668,961	
Sales Taxes	51,457	
Special Assessments	(12,894)	
Charges for Services	170,239	
Intergovernmental	158,839	
Interest	(19,016)	
Other	52,495	2,070,081

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

General Obligation Bonds Payable	555,000	
Special Assessment Bonds Payable	13,452	
OPWC Loan Payable	7,326	575,778

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

Accrued Interest Payable	1,044	
Amortization of Premium	14,853	
Amortization of Deferred Charge on Refunding	(22,163)	(6,266)

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (119,017)

The internal service fund is used by management to charge the cost of an electronic document management system and is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year. (16,583)

(continued)

Crawford County, Ohio
*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities (continued)
For the Year Ended December 31, 2020*

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

Pension	(\$2,832,432)	
OPEB	<u>(2,000,652)</u>	(4,833,084)

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

Pension	1,915,741	
OPEB	<u>19,545</u>	<u>1,935,286</u>

<i>Change in Net Position of Governmental Activities</i>		<u><u>\$4,792,906</u></u>
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See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,040,990	\$2,040,990	\$1,770,875	(\$270,115)
Sales Taxes	3,550,000	3,550,000	4,276,868	726,868
Charges for Services	2,825,007	2,825,007	3,632,461	807,454
Licenses and Permits	2,380	2,380	2,684	304
Fines and Forfeitures	120,500	120,500	136,271	15,771
Intergovernmental	1,496,276	1,496,276	1,590,036	93,760
Interest	252,000	252,000	545,339	293,339
Other	4,329	4,329	165,963	161,634
<i>Total Revenues</i>	<u>10,291,482</u>	<u>10,291,482</u>	<u>12,120,497</u>	<u>1,829,015</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	4,990,780	5,109,624	4,360,021	749,603
Judicial	2,862,517	2,966,762	2,750,713	216,049
Public Safety	589,345	601,345	558,332	43,013
Public Works	147,242	149,742	127,780	21,962
Health	435,642	436,452	435,311	1,141
Human Services	543,741	543,741	339,178	204,563
<i>Total Expenditures</i>	<u>9,569,267</u>	<u>9,807,666</u>	<u>8,571,335</u>	<u>1,236,331</u>
<i>Excess of Revenues Over Expenditures</i>	<u>722,215</u>	<u>483,816</u>	<u>3,549,162</u>	<u>3,065,346</u>
Other Financing Sources (Uses)				
Advances In	0	0	98,431	98,431
Advances Out	0	0	(88,032)	(88,032)
Transfers Out	(3,158,910)	(3,159,065)	(3,049,456)	109,609
<i>Total Other Financing Sources (Uses)</i>	<u>(3,158,910)</u>	<u>(3,159,065)</u>	<u>(3,039,057)</u>	<u>120,008</u>
<i>Net Changes in Fund Balance</i>	(2,436,695)	(2,675,249)	510,105	3,185,354
<i>Fund Balance Beginning of Year</i>	5,860,288	5,860,288	5,860,288	0
Prior Year Outstanding Advances	40,431	40,431	0	(40,431)
Prior Year Encumbrances Appropriated	<u>244,382</u>	<u>244,382</u>	<u>244,382</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,708,406</u></u>	<u><u>\$3,469,852</u></u>	<u><u>\$6,614,775</u></u>	<u><u>\$3,144,923</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$50,000	\$50,000	\$40,650	(\$9,350)
Fines and Forfeitures	25,000	25,000	22,926	(2,074)
Intergovernmental	4,995,000	4,995,000	4,990,556	(4,444)
Interest	3,000	3,000	19,409	16,409
<i>Total Revenues</i>	5,073,000	5,073,000	5,073,541	541
Expenditures				
Current:				
Public Works	4,752,525	4,752,525	4,353,822	398,703
<i>Net Changes in Fund Balance</i>	320,475	320,475	719,719	399,244
<i>Fund Balance Beginning of Year</i>	5,923,361	5,923,361	5,923,361	0
Prior Year Encumbrances Appropriated	78,077	78,077	78,077	0
<i>Fund Balance End of Year</i>	<u>\$6,321,913</u>	<u>\$6,321,913</u>	<u>\$6,721,157</u>	<u>\$399,244</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,830,526	\$1,830,526	\$1,585,534	(\$244,992)
Charges for Services	94,102	94,102	95,610	1,508
Intergovernmental	1,807,997	2,073,847	2,577,676	503,829
Interest	0	0	3	3
Other	6,000	6,000	8,121	2,121
<i>Total Revenues</i>	3,738,625	4,004,475	4,266,944	262,469
Expenditures				
Current:				
Human Services	1,928,585	4,681,653	4,208,333	473,320
<i>Net Changes in Fund Balance</i>	1,810,040	(677,178)	58,611	735,789
<i>Fund Balance Beginning of Year</i>	525,578	525,578	525,578	0
Prior Year Encumbrances Appropriated	355,971	355,971	355,971	0
<i>Fund Balance End of Year</i>	<u>\$2,691,589</u>	<u>\$204,371</u>	<u>\$940,160</u>	<u>\$735,789</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Criminal Justice Services Levy Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,360,125	\$2,360,125	\$2,023,174	(\$336,951)
Intergovernmental	261,752	261,752	306,495	44,743
Other	0	0	1,828	1,828
<i>Total Revenues</i>	2,621,877	2,621,877	2,331,497	(290,380)
Expenditures				
Current:				
Public Safety	2,655,408	2,960,361	2,876,511	83,850
<i>Excess of Revenues Under Expenditures</i>	(33,531)	(338,484)	(545,014)	(206,530)
Other Financing Sources				
Transfers In	583,527	583,527	583,527	0
<i>Net Changes in Fund Balance</i>	549,996	245,043	38,513	(206,530)
<i>Fund Balance Beginning of Year</i>	245,458	245,458	245,458	0
Prior Year Encumbrances Appropriated	29,283	29,283	29,283	0
<i>Fund Balance End of Year</i>	<u>\$824,737</u>	<u>\$519,784</u>	<u>\$313,254</u>	<u>(\$206,530)</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$955,879	\$955,879	\$1,062,422	\$106,543
Intergovernmental	3,928,562	4,035,967	3,772,896	(263,071)
Other	115,943	115,943	79,460	(36,483)
<i>Total Revenues</i>	5,000,384	5,107,789	4,914,778	(193,011)
Expenditures				
Current:				
Human Services	5,414,834	5,542,773	4,767,493	775,280
<i>Excess of Revenues Over (Under) Expenditures</i>	(414,450)	(434,984)	147,285	582,269
Other Financing Sources				
Transfers In	107,706	107,706	113,246	5,540
<i>Net Changes in Fund Balance</i>	(306,744)	(327,278)	260,531	587,809
<i>Fund Balance Beginning of Year</i>	293,605	293,605	293,605	0
Prior Year Encumbrances Appropriated	216,613	216,613	216,613	0
<i>Fund Balance End of Year</i>	<u>\$203,474</u>	<u>\$182,940</u>	<u>\$770,749</u>	<u>\$587,809</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,700,000	\$1,700,000	\$2,126,894	\$426,894
Charges for Services	102,000	102,000	198,978	96,978
Other	90,000	90,000	126,193	36,193
<i>Total Revenues</i>	1,892,000	1,892,000	2,452,065	560,065
Expenditures				
Current:				
Public Safety	3,250,777	3,583,777	3,377,913	205,864
<i>Excess of Revenues Under Expenditures</i>	(1,358,777)	(1,691,777)	(925,848)	765,929
Other Financing Sources				
Transfers In	1,408,284	1,408,284	1,408,284	0
<i>Net Changes in Fund Balance</i>	49,507	(283,493)	482,436	765,929
<i>Fund Balance Beginning of Year</i>	191,479	191,479	191,479	0
Prior Year Encumbrances Appropriated	99,553	99,553	99,553	0
<i>Fund Balance End of Year</i>	<u>\$340,539</u>	<u>\$7,539</u>	<u>\$773,468</u>	<u>\$765,929</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
Developmental Disabilities Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$4,276,438	\$4,276,438	\$3,663,838	(\$612,600)
Intergovernmental	1,438,780	1,338,780	1,159,718	(179,062)
Interest	0	0	571	571
Other	136,324	136,324	320,896	184,572
<i>Total Revenues</i>	5,851,542	5,751,542	5,145,023	(606,519)
Expenditures				
Current:				
Health	4,884,439	4,979,959	4,174,701	805,258
<i>Net Changes in Fund Balance</i>	967,103	771,583	970,322	198,739
<i>Fund Balance Beginning of Year</i>	10,350,020	10,350,020	10,350,020	0
Prior Year Encumbrances Appropriated	290,990	290,990	290,990	0
<i>Fund Balance End of Year</i>	<u>\$11,608,113</u>	<u>\$11,412,593</u>	<u>\$11,611,332</u>	<u>\$198,739</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2020

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Assets		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$241,704	\$43,558
Accounts Receivable	30,851	0
Due from Other Governments	326	0
Prepaid Items	1,282	912
Interfund Receivable	75	0
<i>Total Current Assets</i>	274,238	44,470
Noncurrent Assets		
Capital Assets		
Depreciable Capital Assets, Net	4,649,021	0
<i>Total Assets</i>	4,923,259	44,470
Liabilities		
Current Liabilities		
Wages Payable	323	0
Accounts Payable	17,245	0
Contracts Payable	6,799	0
Due to Other Governments	778	0
Interfund Payable	960	0
<i>Total Current Liabilities</i>	26,105	0
<i>Total Liabilities</i>	26,105	0
Net Position		
Net Investment in Capital Assets	4,649,021	0
Unrestricted	248,133	44,470
<i>Total Net Position</i>	\$4,897,154	\$44,470

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activity- Sewer	Governmental Activity - Internal Service
Operating Revenues		
Charges for Services	\$228,854	\$0
Other	137	0
	<u>228,991</u>	<u>0</u>
<i>Total Operating Revenues</i>		
	<u>228,991</u>	<u>0</u>
Operating Expenses		
Personal Services	9,800	0
Materials and Supplies	6,546	0
Contractual Services	208,775	16,583
Depreciation	171,095	0
Other	9,739	0
	<u>405,955</u>	<u>16,583</u>
<i>Total Operating Expenses</i>		
	<u>405,955</u>	<u>16,583</u>
<i>Changes in Net Position</i>	(176,964)	(16,583)
<i>Net Position Beginning of Year</i>	<u>5,074,118</u>	<u>61,053</u>
<i>Net Position End of Year</i>	<u>\$4,897,154</u>	<u>\$44,470</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$222,653	\$0
Cash Received from Other Revenues	137	0
Cash Payments for Personal Services	(10,709)	0
Cash Payments for Materials and Supplies	(6,502)	0
Cash Payments for Contractual Services	(193,341)	(2,624)
Cash Payments for Other	(9,513)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	2,725	(2,624)
Cash Flows from Capital and Related Financing Activities		
Principal Paid on OPWC Loan	(17,353)	0
<i>Net Decrease in Cash and Cash Equivalents</i>	(14,628)	(2,624)
<i>Cash and Cash Equivalents Beginning of Year</i>	256,332	46,182
<i>Cash and Cash Equivalents End of Year</i>	\$241,704	\$43,558
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Operating Loss	(\$176,964)	(\$16,583)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Depreciation	171,095	0
Increase (Decrease) in Assets		
Accounts Receivable	(6,195)	0
Due from Other Governments	1	0
Prepaid Items	331	13,959
Interfund Receivable	(7)	0
Increase (Decrease) in Liabilities		
Wages Payable	78	0
Accounts Payable	15,266	0
Contracts Payable	(447)	0
Due to Other Governments	(477)	0
Interfund Payable	44	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$2,725	(\$2,624)

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

Assets	
Equity in Pooled Cash and Cash Equivalents	\$4,468,469
Cash and Cash Equivalents in Segregated Accounts	182,694
Due from Other Governments	2,476,978
Special Assessments Receivable	510,609
Property Taxes Receivable	<u>51,403,186</u>
<i>Total Assets</i>	59,041,936
Liabilities	
Due to Other Governments	2,073,273
Deferred Inflows of Resources	
Property Taxes	<u>41,803,977</u>
Net Position	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$15,164,686</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Change in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

Additions	
Intergovernmental Amounts for Other Governments	\$7,775,805
Amounts Received as Fiscal Agent	4,385,347
Licenses, Permits, and Fees for Other Governments	3,738,211
Fines and Forfeitures for Other Governments	476,594
Property Tax Collections for Other Governments	46,879,820
Special Assessments Collections for Other Governments	126,139
Sheriff Sales Collections for Others	<u>835,046</u>
<i>Total Additions</i>	<u>64,216,962</u>
Deductions	
Distributions to the State of Ohio	3,364
Distributions of State Funds to Other Governments	4,140,986
Distributions to Other Governments	2,628,060
Distributions as Fiscal Agent	3,581,061
Licenses, Permits, and Fees Distributions to Other Governments	3,854,126
Fines and Forfeitures Distributions to Other Governments	485,782
Property Tax Distributions to Other Governments	39,522,994
Special Assessments Distributions to Other Governments	91,166
Sheriff Sales Distributions to Others	<u>834,570</u>
<i>Total Deductions</i>	<u>55,142,109</u>
<i>Net Increase in Fiduciary Net Position</i>	9,074,853
<i>Net Position Beginning of Year</i>	<u>6,089,833</u>
<i>Net Position End of Year</i>	<u><u>\$15,164,686</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 1 - Reporting Entity

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

Primary Government

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Crawford County Transportation Improvement District - The Crawford County Transportation Improvement District (CCTID) is a body politic and corporate created to acquire, construct, enlarge, improve, equip, sell, lease, lease-purchase, exchange, or otherwise dispose of property, structures, and other facilities for transportation projects. The CCTID was specifically created pursuant to Chapter 5540 of the Ohio Revised Code, as amended. The CCTID was created by action of the Board of Crawford County Commissioners on May 27, 2020.

The CCTID is governed by a Board of Trustees that act as the authoritative and legislative body of the CCTID. The Board is comprised of seven members of whom five are voting and two are non-voting. Each Board member serves a term of one year and there are no term limits for reappointment. The five voting Board members are appointed by the Board of County Commissioners. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operations of the CCTID and the relationship between the primary government and the organization is such that exclusion would cause the County's financial statements to be misleading. However, the CCTID had no material financial activity since its inception and, as a result, no financial information is currently being presented.

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

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

The Crawford County Family and Children First Council is statutorily created and consists of various representatives from the County. The Council members adopt their own budget, authorize Council expenditures, hire and fire staff, and do not rely on the County to finance deficits.

The Crawford County Park District is statutorily created as a separate and distinct political subdivision of the State. The probate judge appoints three commissioners who are authorized to contract and sue on behalf of the District. The Commissioners adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits. The Crawford County Park District is a related organization to the County. (See Note 20)

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

Northland Homes and Properties, Inc. is a joint venture among the Crawford County Board of DD and two other county DD boards, and the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is a joint venture between the Crawford County Board of Mental Health and the Marion County Board of Mental Health. (See Note 21)

The County also participates in the County Commissioners of Ohio Association Workers' Compensation Group Retrospective Rating Program, a risk sharing pool. (See Note 22)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies

The financial statements of Crawford County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

A. Basis of Presentation

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

Government-Wide Financial Statements

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

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and the business-type activity. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund financial statements. Fiduciary funds are reported by type.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Governmental Funds

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

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

Auto License and Gas Tax Fund - The fund accounts for revenue derived from the sale of motor vehicle licenses, gasoline taxes, and interest restricted for County road and bridge repair and improvements.

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

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

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

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

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

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

Proprietary Funds

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

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

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

Internal Service Fund - The internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund accounts for the purchase and ongoing maintenance of an electronic document management system.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Fiduciary Funds

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

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

Like the government-wide financial statements, the proprietary and fiduciary funds are accounted for using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not yet been met because these amounts have not yet been earned.

Deferred Outflows/ Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources includes a deferred charge on refunding reported on the government-wide statement of net position. Deferred outflows are also reported on the government-wide statement of net position for pension and OPEB and explained in Notes 12 and 13 to the basic financial statements.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, unavailable revenue, pension, and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, sales taxes, intergovernmental revenues including grants, special assessments, interfund, delinquent property taxes, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 21. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position and explained in Notes 12 and 13 to the basic financial statements.

Expenses/Expenditures

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

E. Budgetary Process

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

F. Cash and Investments

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Interest in the pool is presented as “Equity in Pooled Cash and Cash Equivalents”.

Cash and cash equivalents that are held separately within departments of the County and not included in the County treasury, are recorded as “Cash and Cash Equivalents in Segregated Accounts”. Cash and cash equivalents that are held separately with Clearwater Council of Governments are recorded as “Cash and Cash Equivalents with Fiscal Agent”.

During 2020, the County invested in nonnegotiable and negotiable certificates of deposit, federal agency securities, local government bonds, corporate notes, commercial paper, and STAR Ohio. Investments are reported at fair value or amortized cost, except for nonnegotiable certificates of deposit which are reported at cost. The County’s commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

Star Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, “Certain External Investment Pools and Pool Participants”. The County measures the investment in Star Ohio at the net asset value (NAV) per share provided by Star Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals exceeding \$100 million. Star Ohio reserves the right to limit the transaction to \$100 million requiring the excess amount to be transacted the following business day(s) but only to the \$100 million limit. All accounts of the participant will be combined for this purpose.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2020 was \$837,292, which includes \$795,330 assigned from other County funds.

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, 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. 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

I. Restricted Assets

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

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

J. Capital Assets

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

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their acquisition value on the date donated. The County maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings and Building Improvements	40 years	40 years
Equipment	5 to 10 years	3 to 25 years
Vehicles	5 to 10 years	10 years
Furniture/Fixtures	10 years	10 to 20 years
Infrastructure	10 to 50 years	40 years

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

K. Deferred Charge on Refunding

For advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as deferred outflows of resources on the statement of net position.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

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

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “Matured Compensated Absences Payable” in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

N. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. The net pension/OPEB liability should be recognized in the governmental funds to the extent that the benefit payments are due and payable and the pension/OPEB plan’s fiduciary net position is not sufficient to pay those benefits. Bonds and long-term loans are recognized as liabilities on the fund financial statements when due.

O. Unamortized Premium

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

P. Net Position

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily includes resources restricted for miscellaneous general government purposes. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Q. Fund Balance

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

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. The fund balance policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2021 budget, auto title registrations, building improvements, and other miscellaneous purposes.

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

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

R. Operating Revenues and Expenses

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

S. Internal Activity

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

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

T. Pensions/Other Postemployment Benefits

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

U. Capital Contributions

Capital contributions arise from contributions of capital assets from outside sources.

V. 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 - Budgetary Basis of Accounting

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

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

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

	Net Changes in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
GAAP Basis	\$911,407	\$857,990	\$753,696	\$61,686
Non-Budgeted Cash Activity	(200,180)	3,356	(383)	(546)
Net Adjustment for Revenue Accruals	(52,230)	(10,757)	(39,416)	2,428
Net Adjustment for Expenditure Accruals	41,205	(22,651)	84,496	93,673
Prepaid Items	50,679	(2,979)	(305)	3,039
Materials and Supplies Inventory	(5,277)	(53,643)	0	6,005
Advances In	98,431	0	0	0
Advances Out	(88,032)	0	0	0
Encumbrances	(245,898)	(51,597)	(739,477)	(127,772)
Budget Basis	\$510,105	\$719,719	\$58,611	\$38,513

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Net Changes in Fund Balance

	Job and Family Services	Jail Operation Levy	Developmental Disabilities
GAAP Basis	\$328,060	\$635,799	\$1,075,070
Non-Budgeted Cash Activity	0	0	137,521
Net Adjustment for Revenue Accruals	10,193	(13,522)	14,434
Net Adjustment for Expenditure Accruals	72,269	163,447	(6,941)
Prepaid Items	(19,083)	(29,564)	11,053
Materials and Supplies Inventory	(2,496)	(1,657)	(1,341)
Encumbrances	(128,412)	(272,067)	(259,474)
Budget Basis	<u>\$260,531</u>	<u>\$482,436</u>	<u>\$970,322</u>

Note 4 - Deposits and Investments

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts in eligible institutions pursuant to Ohio Revised Code Section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in division (1) or (2) above; commercial paper as described in Ohio Revised Code Section 135.143(6); and repurchase agreements secured by such obligations provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio in either of the following if training requirements have been met:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate of 5 percent of interim monies available for investment at the time of purchase;
 - b. bankers acceptances that are insured by the federal deposit insurance corporation and which mature not later than one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit provided certain conditions are met related to a County land reutilization corporation organized under Ohio Revised Code Chapter 1724; and,
12. Up to 2 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted above, all investments must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that they will be held to maturity.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Investments

As of December 31, 2020, the County had the following investments:

Measurement/ Investment	Measurement Amount	Maturities			
		Less Than 6 Months	6 Months to One Year	One Year To Two Years	More Than Two Years
Fair Value - Level 2					
Negotiable Certificates of Deposit	\$11,077,902	\$1,485,723	\$250,529	\$3,502,850	\$5,838,800
Federal Farm Credit Bank Notes	3,636,307	0	0	321,839	3,314,468
Federal National Mortgage Association Notes	2,008,765	0	0	0	2,008,765
Federal Home Loan Mortgage Corporation Notes	793,831	0	0	290,041	503,790
Local Government Bonds	1,031,714	0	401,416	630,298	0
Corporate Notes	253,288	0	0	0	253,288
Amortized Cost					
Commercial Paper	2,188,023	1,249,608	938,415	0	0
Net Asset Value Per Share					
STAR Ohio	6,462,360	6,462,360	0	0	0
Total Investments	<u>\$27,452,190</u>	<u>\$9,197,691</u>	<u>\$1,590,360</u>	<u>\$4,745,028</u>	<u>\$11,919,111</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2020. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

The negotiable certificates of deposit are generally covered by FDIC Insurance. All of the federal agency securities are rated Aaa by Moody's. The local government bonds are rated Aaa by Moody's. The corporate notes are rated A1 by Moody's. The commercial paper is rated P-1 by Moody's. STAR Ohio carries a rating of AA+ by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires United States corporation notes be rated in the second highest or higher category by two nationally recognized standard rating services at the time of purchase. Commercial paper be rated in the highest qualification by two nationally recognized standard rating services and STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Negotiable Certificates of Deposit	\$11,077,902	40.35%
Federal Farm Credit Bank	3,636,307	13.25
Federal National Mortgage Association	2,008,765	7.32
Federal Home Loan Mortgage Corporation	793,831	2.89
Local Government Bonds	1,031,714	3.76
Corporate Notes	253,288	.92
Commercial Paper	2,188,023	7.97

Note 5 - Receivables

Receivables at December 31, 2020, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, shared revenues, special assessments, interfund, and property taxes. All receivables are expected to be collected within one year, except special assessments and property taxes. Special assessments, in the amount of \$198,827 will not be received within one year. At December 31, 2020, the amount of delinquent special assessments was \$3,321. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government	\$314,958
	Casino Distribution	120,451
	Grants and Subsidies	184,099
		<u>619,508</u>
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	2,407,246
	Reimbursements	17,575
		<u>2,424,821</u>
Child Welfare	Tangible Personal Property Reimbursement, Homestead, and Rollback	35,472
	Child Welfare Grants	419,777
		<u>455,249</u>
Criminal Justice Services Levy	Homestead and Rollback	113,911
	Grants and Subsidies	8,024
	Reimbursements	3,203
		<u>125,138</u>
Jail Operation Levy	Housing of Prisoners	7,440
Developmental Disabilities	Homestead and Rollback	102,855
	Developmental Disability Grants	210,982
		<u>313,837</u>
Total Major Funds		<u>3,945,993</u>
Nonmajor Funds		
Council on Aging Levy	Homestead and Rollback	46,451
Emergency Management Agency	Emergency Management Grants	62,404
Felony Delinquent Care	Felony Delinquent Care Grant	37,994
Help America Vote Act	Help America Vote Act Grant	6,897
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	582
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	1,681
Mental Health	Homestead and Rollback	41,422
Victims of Crime	Victims of Crime Grant	6,106
Total Nonmajor Funds		<u>203,537</u>
Total Governmental Activities		<u>\$4,149,530</u>
Business-Type Activity		
Sewer	Capital Maintenance Fees	\$326
Custodial Funds		
Undivided Tax	Motor Vehicle License Tax and Gas Tax	\$1,262,505
Library Local Government	Library Local Government	807,158
Local Government	Local Government	407,315
Total Custodial Funds		<u>\$2,476,978</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 6 - Permissive Sales and Use Tax

In 1978, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. In February 1993, the County Commissioners, by resolution, imposed an additional one-half of one percent tax on all retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. In May 1994, voters approved a one-half of one percent tax on retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. This tax commenced July 1, 1994, for a period of twenty-five years, and ended in 2019. Proceeds were used for constructing, equipping, furnishing, and operating a correctional facility and for paying principal, interest, and related costs associated with the issuance of debt. As required by State statute, the County Commissioners established how the sales tax proceeds would be allocated prior to the election. Thus, as long as the County has outstanding debt, sales tax proceeds will be prorated based on this debt. In May 2019, voters approved a one-half of one percent tax on retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. This tax commenced July 2019 for a continuing period. Proceeds will be used to support criminal and administrative justice services, specifically the administration and maintenance of the jail.

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2020. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred inflows of resources-unavailable revenue.

Note 7 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2020 represent the collection of 2019 taxes. Real property taxes received in 2020 were levied after October 1, 2019, on the assessed values as of January 1, 2019, 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 2020 represent the collection of 2019 taxes. Public utility real and tangible personal property taxes received in 2020 became a lien on December 31, 2018, were levied after October 1, 2019, 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2020, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2020 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2020, was \$12.20 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2020 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$686,680,750
Public Utility	334,765,980
Total Assessed Value	\$1,021,446,730

Note 8 - Capital Assets

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance at December 31, 2019	Additions	Reductions	Balance at December 31, 2020
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$1,270,222	\$0	\$0	\$1,270,222
Land Improvements	5,562,881	0	0	5,562,881
Landfill Improvements	1,097,764	0	0	1,097,764
Construction in Progress	0	71,108	0	71,108
Total Nondepreciable Capital Assets	7,930,867	71,108	0	8,001,975
Depreciable Capital Assets				
Buildings and Building Improvements	33,383,846	268,073	0	33,651,919
Equipment	2,797,044	722,906	(170,667)	3,349,283
Vehicles	6,604,550	553,265	(265,971)	6,891,844
Furniture/Fixtures	260,355	27,519	0	287,874
Infrastructure	47,485,593	1,859,744	(42,277)	49,303,060
Landfill Cells	15,023,685	0	0	15,023,685
Total Depreciable Capital Assets	105,555,073	3,431,507	(478,915)	108,507,665

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	Balance at December 31, 2019	Additions	Reductions	Balance at December 31, 2020
Governmental Activities (continued)				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$15,413,807)	(\$783,101)	\$0	(\$16,196,908)
Equipment	(2,193,503)	(193,771)	170,667	(2,216,607)
Vehicles	(4,765,382)	(451,167)	265,971	(4,950,578)
Furniture/Fixtures	(231,071)	(11,942)	0	(243,013)
Infrastructure	(31,971,881)	(1,719,428)	24,374	(33,666,935)
Landfill Cells	(12,577,254)	(429,460)	0	(13,006,714)
Total Accumulated Depreciation	<u>(67,152,898)</u>	<u>(3,588,869)</u>	<u>461,012</u>	<u>(70,280,755)</u>
 Total Depreciable Capital Assets, Net	 <u>38,402,175</u>	 <u>(157,362)</u>	 <u>(17,903)</u>	 <u>38,226,910</u>
 Governmental Activities Capital Assets, Net	 <u>\$46,333,042</u>	 <u>(\$86,254)</u>	 <u>(\$17,903)</u>	 <u>\$46,228,885</u>

Governmental activities accepted contributions of capital assets from outside sources, in the amount of \$45,000.

Business-Type Activities

Depreciable Capital Assets

Buildings and Building Improvements	\$225,984	\$0	\$0	\$225,984
Equipment	26,379	0	0	26,379
Vehicles	34,898	0	0	34,898
Infrastructure	6,458,904	0	0	6,458,904
Total Depreciable Capital Assets	<u>6,746,165</u>	<u>0</u>	<u>0</u>	<u>6,746,165</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(151,254)	(5,187)	0	(156,441)
Equipment	(12,971)	(2,637)	0	(15,608)
Vehicles	(27,047)	(3,489)	0	(30,536)
Infrastructure	(1,734,777)	(159,782)	0	(1,894,559)
Total Accumulated Depreciation	<u>(1,926,049)</u>	<u>(171,095)</u>	<u>0</u>	<u>(2,097,144)</u>
 Business-Type Activities Capital Assets, Net	 <u>\$4,820,116</u>	 <u>(\$171,095)</u>	 <u>\$0</u>	 <u>\$4,649,021</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$394,584
Judicial	73,015
Public Safety	
Jail Operation	401,691
Other Public Safety	28,125
Public Works	2,425,981
Health	
Developmental Disabilities	92,984
Other Health	64,153
Human Services	
Child Welfare	24,298
Job and Family Services	69,413
Other Human Services	14,625
Total Depreciation Expense-Governmental Activities	\$3,588,869

Note 9 - Interfund Receivables/Payables

Interfund balances at December 31, 2020, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Auto License and Gas Tax Fund	\$401
Job and Family Services Fund	2,420
Other Governmental Funds	48,913
Sewer Fund	960
Total General Fund	\$52,694
Due to Auto License and Gas Tax Fund from:	
Other Governmental Funds	\$7,642
Due to Child Welfare Fund from:	
Job and Family Services Fund	\$46,328
Due to Criminal Justice Services Levy Fund from:	
Other Governmental Funds	\$20,750
Due to Job and Family Services Fund from:	
Child Welfare Fund	\$185,691
Other Governmental Funds	30,419
Total Job and Family Services Fund	\$216,110

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Due to Jail Operation Levy Fund from (continued):	
Job and Family Services Fund	\$56
Developmental Disabilities Fund	56
Other Governmental Funds	21,408
Total Jail Operation Levy Fund	\$21,520
Due to Other Governmental Funds from:	
Other Governmental Funds	\$4,396
Due to Sewer Fund from:	
Other Governmental Funds	\$75

The interfund receivables/payables resulted from the time lag between the dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All amounts are expected to be repaid within one year.

Note 10 - 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 2020, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property Liability	\$105,040,885
General Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Equipment Breakdown	100,000,000
Crime	1,000,000
Privacy and Security Liability	1,000,000
Errors and Omissions	1,000,000
Excess Liability	2,000,000

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

B. Health Care Benefits

During 2020, the County provided medical/surgical benefits through Anthem, a managed care plan. The employees shared the cost of the monthly premium with the County. The premium varied with employee depending on marital and family status and on the union contract, where applicable.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

C. Workers' Compensation

In 2020, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

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

Note 11 - Other Significant Commitments

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2021 are as follows:

General Fund	\$245,898
Auto License and Gas Tax	51,597
Child Welfare	739,477
Criminal Justice Services Levy	127,772
Job and Family Services	128,412
Jail Operation Levy	272,067
Developmental Disabilities	259,474
Other Governmental Funds	1,113,467
Total	\$2,938,164

Note 12 - Defined Benefit Pension Plans

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

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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

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

The remainder of this note includes the required pension disclosures. See Note 13 for the required OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, public safety, and law enforcement divisions. While members in the state and local divisions may participate in all three plans, public safety and law enforcement divisions exist only within the traditional plan.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost of living adjustment.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

Beginning in 2022, the combined plan will be consolidated under the traditional plan (defined benefit plan) and the combined plan option will no longer be available for new hires beginning in 2022.

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

	State and Local	Public Safety	Law Enforcement
2020 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0 %	**	***
 2020 Actual Contribution Rates			
Employer			
Pension ****	14.0 %	18.1 %	18.1 %
Postemployment Health Care Benefits ****	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	10.0 %	12.0 %	13.0 %

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

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

For 2020, the County's contractually required contribution was \$1,806,537 for the traditional plan, \$54,041 for the combined plan, and \$48,863 for the member-directed plan. Of these amounts, \$210,600 is reported as an intergovernmental payable for the traditional plan, \$6,236 for the combined plan, and \$5,640 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

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

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

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

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

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution rate was allocated to pension.

The County's contractually required contribution to STRS was \$55,163 for 2020; of this amount, \$1,710 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2019, and the net pension liability for STRS was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset				
Current Measurement Date	0.08834400%	0.08914800%	0.00337773%	
Prior Measurement Date	0.08965500%	0.09455800%	0.00324547%	
Change in Proportionate Share	<u>0.00131100%</u>	<u>0.00541000%</u>	<u>0.00013226%</u>	
Proportionate Share				
Net Pension Liability	\$17,461,791	\$0	\$817,290	\$18,279,081
Net Pension Asset	\$0	\$185,894	\$0	\$185,894
Pension Expense	\$2,770,658	\$19,821	\$41,953	\$2,832,432

Pension expense for the member-directed defined contribution plan was \$48,863 for 2020. The aggregate pension expense for all pension plans was \$2,881,295 for 2020.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources.

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Difference Between Expected and Actual Experience	\$0	\$0	\$1,834	\$1,834
Changes of Assumptions	932,664	19,168	43,872	995,704
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	0	39,745	39,745
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	11,445	5,526	20,173	37,144
County Contributions Subsequent to the Measurement Date	<u>1,806,537</u>	<u>54,041</u>	<u>27,903</u>	<u>1,888,481</u>
Total Deferred Outflows of Resources	<u>\$2,750,646</u>	<u>\$78,735</u>	<u>\$133,527</u>	<u>\$2,962,908</u>
Deferred Inflows of Resources				
Difference Between Expected and Actual Experience	\$220,780	\$43,643	\$5,226	\$269,649
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	3,483,235	24,111	0	3,507,346
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	<u>172,722</u>	<u>12,926</u>	<u>64,407</u>	<u>250,055</u>
Total Deferred Inflows of Resources	<u>\$3,876,737</u>	<u>\$80,680</u>	<u>\$69,633</u>	<u>\$4,027,050</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

\$1,888,481 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase in the net pension asset in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31,				
2021	(\$507,165)	(\$12,987)	(\$21,152)	(\$541,304)
2022	(1,186,630)	(12,533)	7,534	(1,191,629)
2023	144,241	(5,811)	26,517	164,947
2024	(1,383,074)	(14,637)	23,092	(1,374,619)
2025	0	(3,660)	0	(3,660)
Thereafter	0	(6,358)	0	(6,358)
Total	(\$2,932,628)	(\$55,986)	\$35,991	(\$2,952,623)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with GASB Statement No. 67. Key methods and assumptions used in the latest actuarial valuation reflecting experience study results prepared as of December 31, 2019, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	1.4 percent simple through 2020, then 2.15 percent simple	1.4 percent simple through 2020, then 2.15 percent simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	individual entry age	individual entry age

In October 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013, retirees changing it from 3 percent simple through 2018 then 2.15 percent simple to 1.4 percent simple through 2020 then 2.15 percent simple.

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

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

During 2019, OPERS managed investments in three investment portfolios; the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the traditional plan, the defined benefit component of the combined plan, and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2 percent for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. Each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, is summarized in the following table.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other Investments	13.00	4.98
Total	<u>100.00 %</u>	

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

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

	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
County's Proportionate Share of the Net Pension Liability (Asset)			
OPERS Traditional Plan	\$28,800,144	\$17,461,791	\$7,268,944
OPERS Combined Plan	(\$112,326)	(\$185,894)	(\$238,917)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation reflecting experience study results used in the July 1, 2020, actuarial valuation are presented below.

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

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

Actuarial assumptions used in the July 1, 2020, valuation are based on the results of an actuarial experience study effective for the period July 1, 2011, through June 30, 2016.

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

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

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

Discount Rate - The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	\$1,163,679	\$817,290	\$523,755

Note 13 - Defined Benefit OPEB Plans

See Note 12 for a description of the net OPEB liability (asset).

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Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed 14 percent of earnable salary and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. For 2020, OPERS did not allocate any employer contributions to health care for members in the traditional and combined plans.

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The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants of the member-directed plan was 4 percent for 2020.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$19,545 for 2020. Of this amount, \$2,256 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the health care plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the health care plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For 2020, STRS did not allocate any employer contributions to postemployment health care.

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

The net OPEB liability and the total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB asset was measured as of June 30, 2020, and the total OPEB asset used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement system relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense.

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset)			
Current Measurement Date	0.09833100%	0.00337773%	
Prior Measurement Date	0.08883500%	0.00324547%	
Change in Proportionate Share	<u>0.00949600%</u>	<u>0.00013226%</u>	
Proportionate Share			
Net OPEB Liability	\$13,582,066	\$0	\$13,582,066
Net OPEB Asset	0	59,363	59,363
OPEB Expense	2,005,605	(4,953)	2,000,652

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At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Difference Between Expected and Actual Experience	\$364	\$3,804	\$4,168
Changes of Assumptions	2,149,896	980	2,150,876
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	0	2,080	2,080
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	750,179	183	750,362
County Contributions Subsequent to the Measurement Date	19,545	0	19,545
Total Deferred Outflows of Resources	<u>\$2,919,984</u>	<u>\$7,047</u>	<u>\$2,927,031</u>
Deferred Inflows of Resources			
Difference Between Expected and Actual Experience	\$1,242,143	\$11,824	\$1,253,967
Changes of Assumptions	0	56,385	56,385
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	691,595	0	691,595
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	0	5,865	5,865
Total Deferred Inflows of Resources	<u>\$1,933,738</u>	<u>\$74,074</u>	<u>\$2,007,812</u>

\$19,545 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase in the net OPEB asset in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows.

Year Ending December 31,	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2021	\$804,630	(\$16,753)	\$787,877
2022	457,048	(15,345)	441,703
2023	549	(14,851)	(14,302)
2024	(295,526)	(14,548)	(310,074)
2025	0	(2,690)	(2,690)
Thereafter	0	(2,840)	(2,840)
Total	<u>\$966,701</u>	<u>(\$67,027)</u>	<u>\$899,674</u>

Actuarial Assumptions - OPERS

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

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Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74.

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate	
Current Measurement Date	3.16 percent
Prior Measurement Date	3.96 percent
Investment Rate of Return	6 percent
Municipal Bond Rate	
Current Measurement Date	2.75 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate	
Current Measurement Date	10 percent initial
	3.5 percent ultimate in 2030
Prior Measurement Date	7.25 percent initial
	3.25 percent ultimate in 2029
Actuarial Cost Method	individual entry age

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Health Care portfolio includes assets for health care expenses for the traditional plan, the combined plan, and the member-directed plan eligible members. Within the Health Care portfolio, if any contributions are made into the plan, contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made and health care related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

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The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation. Each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2019, is summarized in the following table.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other Investments	14.00	4.90
Total	100.00 %	

Discount Rate - A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of twenty year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the expected rate of return on the health care investment portfolio of 6 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through 2034 and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the City's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.16 percent) or one percentage point higher (4.16 percent) than the current rate.

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
County's Proportionate Share of the Net OPEB Liability	\$17,774,312	\$13,582,066	\$10,225,441

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

Retiree health care valuations use a health care cost trend assumption that changes over several years built into the assumption. The near term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.5 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not too distant future, the health plan cost trend will decrease to a level at or near wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate assumed to be 3.5 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County’s Proportionate Share of the Net OPEB Liability	\$13,181,271	\$13,582,066	\$13,977,752

Changes Between the Measurement Date and the Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in an effort to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees as well as replacing OPERS sponsored medical plans for pre-Medicare retirees with monthly allowances similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation reflecting experience study results used in the June 30, 2020, actuarial valuation are presented below.

Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7.45 percent net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5 percent initial, 4 percent ultimate
Medicare	-6.69 percent initial, 4 percent ultimate
Medical	
Pre-Medicare	6.5percent initial, 4 percent ultimate
Medicare	11.87percent initial, 4 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

Since the prior measurement date, there was no change to the claims cost process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021, premium based on the June 30, 2020, enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021, from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 12.

Discount Rate - The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the Health Care Fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2020.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and the Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net OPEB Asset	\$51,650	\$59,363	\$65,908
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$65,502	\$59,363	\$51,886

Crawford County, Ohio
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Note 14 - Other Employee Benefits

A. Health Insurance

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

B. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated unused vacation time, not to exceed vacation earned in three years, is paid upon separation if the employee has at least one year of service with the County.

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

Note 15 - Long-Term Liabilities

Changes in the County's long-term obligations during 2020 were as follows:

	Balance at December 31, 2019	Additions	Reductions	Balance at December 31, 2020	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2015 Various Purpose Refunding Bonds 2.00-3.00%					
Term Bonds	\$820,000	\$0	\$135,000	\$685,000	\$130,000
2015 Administrative Building Refunding Bonds .70-3.45%					
Serial Bonds	265,000	0	130,000	135,000	135,000
Term Bonds	590,000	0	0	590,000	0
Total 2015 Administrative Building Refunding Bonds	855,000	0	130,000	725,000	135,000

(continued)

Crawford County, Ohio
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	Balance at December 31, 2019	Additions	Reductions	Balance at December 31, 2020	Due Within One Year
Governmental Activities (continued)					
General Obligation Bonds (continued)					
2017 Various Purpose Refunding Bonds 2.00-4.00%					
Serial Bonds	\$3,365,000	\$0	\$290,000	\$3,075,000	\$295,000
Premium	188,656	0	14,853	173,803	0
Total 2017 Various Purpose Refunding Bonds	3,553,656	0	304,853	3,248,803	295,000
Total General Obligation Bonds	5,228,656	0	569,853	4,658,803	560,000
Special Assessment Bonds					
Special Assessment Bonds 3.50%	206,800	0	12,800	194,000	13,300
Special Assessment Bonds 3.25%	5,479	0	652	4,827	675
Total Special Assessment Bonds	212,279	0	13,452	198,827	13,975
Loan from Direct Borrowings:					
OPWC Loan	73,261	0	7,326	65,935	14,652
Compensated Absences	1,285,370	151,395	32,378	1,404,387	671,423
Net Pension Liability					
OPERS	24,554,686	0	7,092,895	17,461,791	0
STRS	717,715	99,575	0	817,290	0
Total Net Pension Liability	25,272,401	99,575	7,092,895	18,279,081	0
Net OPEB Liability					
OPERS	11,581,988	2,000,078	0	13,582,066	0
Total Governmental Activities	\$43,653,955	\$2,251,048	\$7,715,904	\$38,189,099	\$1,260,050
Business-Type Activities					
Loan from Direct Borrowings:					
OPWC Loan	\$17,353	\$0	\$17,353	\$0	\$0

General Obligation Bonds

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

The term bonds maturing on December 1, 2023, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, 2022 (with the balance of \$140,000 to be paid at stated maturity on December 1, 2023), at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Year	Amount
2022	\$135,000

The term bonds maturing on December 1, 2025, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, 2024 (with the balance of \$140,000 to be paid at stated maturity on December 1, 2025), at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2024	\$140,000

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

The term bonds maturing on December 1, 2025, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, 2022 (with the balance of \$155,000 to be paid at stated maturity on December 1, 2025), at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

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

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

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

The refunded bonds were fully retired in 2019.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Special Assessment Bonds

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

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

Ohio Public Works Commission Loans

The County Commissioners obtained an interest-free loan from a direct borrowing from the Ohio Public Works Commission for the resurfacing of various roadways within the Westmoor Subdivision, in the amount of \$131,873. The loan is payable from transfers from the General Fund. Total principal remaining on the loan is \$65,935, payable through January 2025.

The County Commissioners obtained an interest-free loan from a direct borrowing from the Ohio Public Works Commission for improvements to the Morton Sewer Treatment facility, in the amount of \$49,578. During 2020, the loan was fully retired from the Sewer enterprise fund.

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

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

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

The County's legal debt margin as of December 31, 2020, was \$20,908,759.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2020, were as follows:

Year Ending	Governmental Activities			
	General Obligation Bonds			
	Serial		Term	
	Principal	Interest	Principal	Interest
2021	\$430,000	\$114,745	\$130,000	\$18,200
2022	305,000	84,575	275,000	35,630
2023	310,000	78,475	285,000	27,425
2024	310,000	72,275	290,000	18,922
2025	325,000	66,075	295,000	9,548
2026-2030	1,270,000	195,750	0	0
2031	260,000	10,400	0	0
Totals	\$3,210,000	\$622,295	\$1,275,000	\$109,725

Year Ending	Governmental Activities		
	Special Assessment Bonds		OPWC Loan From Direct Borrowing
	Principal	Interest	Principal
2021	\$13,975	\$6,834	\$14,652
2022	14,398	6,342	14,652
2023	14,922	5,836	14,652
2024	15,447	5,323	14,652
2025	16,074	4,762	7,327
2026-2030	85,811	15,088	0
2031-2032	38,200	1,686	0
Totals	\$198,827	\$45,871	\$65,935

Note 16 - Conduit Debt

On June 17, 2004, the County issued \$360,000 in Health Care Facilities Revenue Bonds on behalf of Waycraft, Inc. The proceeds were used to acquire, construct, equip, renovate, and install a development facility. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2020, \$86,170 in Health Care Facilities Revenue Bonds was still outstanding.

On April 20, 2006, the County issued \$1,200,000 in Health Care Facilities Revenue Bonds on behalf of HomeCare Matters Home Health and Hospice Project. The proceeds were used to acquire, construct, install, and equip an administrative building. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2020, \$484,726 in Health Care Facilities Revenue Bonds was still outstanding.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 17 - Closure and Postclosure Care Costs and Landfill Lease Agreement

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

A. Closure and Postclosure Care Costs

State and federal laws and regulations require the County to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the lease agreement stipulates that Rumpke of Northern Ohio, Inc. will assume the financial responsibility for final closure of the landfill. The agreement further stipulates that upon the termination and final closure of the landfill, Rumpke of Northern Ohio, Inc. will remit to the County an amount equal to the present value of the remaining postclosure care costs. However, in the event of default by Rumpke of Northern Ohio, Inc., the County would be contingently liable for closure and postclosure care costs due to the County's responsibility for financial assurance. The liability for closure and postclosure care costs for 2020 was \$4,600,478.

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 2020, the County met the Local Government Financial Test requirements. The lease agreement with Rumpke of Northern Ohio, Inc. stipulates that the County will continue to meet the annual financial assurance obligations with Ohio EPA.

For financial assurance purposes, Ohio EPA requires closure and postclosure costs to be reported based on the worst-case scenario of when closure will occur. For 2020, these costs were \$10,935,826. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

B. Landfill Lease Agreement

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 18 - Interfund Transfers

During 2020, the following transfers were made:

Transfers In	Transfers Out
	General
Criminal Justice Services Levy	\$583,527
Job and Family Services	113,246
Jail Operation Levy	1,408,284
Other Governmental	944,399
Total	\$3,049,456

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.

Note 19 - Fund Balance

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

Fund Balance	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
Nonspendable for:				
Prepaid Items	\$145,990	\$10,562	\$1,330	\$21,141
Materials and Supplies Inventory	34,064	326,877	0	21,060
Unclaimed Moneys	164,735	0	0	0
Total Nonspendable	344,789	337,439	1,330	42,201
Child Welfare Operations	0	0	1,459,261	0
Road and Bridge Repair/ Improvement	0	6,765,622	0	0
Sheriff Operations	0	0	0	333,301
Total Restricted	0	6,765,622	1,459,261	333,301
Assigned for:				
Document Recording	34,979	0	0	0
Vehicle Titling	327,348	0	0	0
Projected Budget Shortage	2,954,775	0	0	0
Unpaid Obligations	82,129	0	0	0
Total Assigned	3,399,231	0	0	0
Unassigned	4,073,389	0	0	0
Total Fund Balance	\$7,817,409	\$7,103,061	\$1,460,591	\$375,502

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Nonspendable for:				
Prepaid Items	\$43,517	\$44,312	\$22,029	\$82,910
Materials and Supplies Inventory	13,436	6,032	4,272	11,562
Total Nonspendable	56,953	50,344	26,301	94,472
Restricted for:				
Child Support Enforcement	0	0	0	530,691
Court Operations	0	0	0	1,559,403
Crime Victims Assistance	0	0	0	14,696
Debt Retirement	0	0	0	20,587
Delinquent Tax Collections	0	0	0	83,808
Developmental Disabilities Operations	0	0	11,806,765	0
Ditch Maintenance	0	0	0	122,989
Diversion Program	0	0	0	9,597
Dog and Kennel Operations	0	0	0	160,215
Domestic Shelter	0	0	0	1,193
Economic Development	0	0	0	142,341
Emergency Management	0	0	0	251,292
Jail Operations	0	935,858	0	378,556
Job and Family Services Operations	704,892	0	0	0
Mental Health	0	0	0	40,418
Real Estate Assessments	0	0	0	1,689,131
Road and Bridge Repair/ Improvement	0	0	0	78,029
Senior Citizens	0	0	0	74,571
Sheriff Operations	0	0	0	592,325
Solid Waste Management	0	0	0	993,286
Voting Assistance	0	0	0	37,846
Total Restricted	704,892	935,858	11,806,765	6,780,974
Committed for:				
Debt Retirement	0	0	0	74,678
Sheriff Operations	0	0	0	20,341
Total Committed	0	0	0	95,019
Assigned for:				
Building Improvement	0	0	0	128,469
Debt Retirement	0	0	0	7,326
Total Assigned	0	0	0	135,795
Total Fund Balance	\$761,845	\$986,202	\$11,833,066	\$7,106,260

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 20 - Related Organization

The Crawford County Park District is a distinct political subdivision of the State of Ohio. The District is governed by a Board of Trustees appointed by the Crawford County Probate Judge. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from the Crawford County Auditor, 112 East Mansfield Street, Suite 105, Bucyrus, Ohio 44820.

Note 21 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2020, \$45,000 in contributions was made by the Crawford County Board of Developmental Disabilities to Northland Homes and Properties, Inc. for operational costs.

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

Information can be obtained from Northland Homes and Properties, Inc., 602-C South Corporate Drive, Fostoria, Ohio 44830.

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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, 2020. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 113 West Rensselaer Street, Bucyrus, Ohio 44820.

Note 22 - Risk Sharing Pool

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

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

Note 23 - Contingent Liabilities

A. Grants

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

B. Housing Loans

Crawford County is liable for the housing loans entered into by Northland Homes and Properties, Inc. upon the default on payment or dissolution of the non-profit corporation (See Note 21).

Note 24 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact of the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act 2021, passed by Congress on December 21, 2020, and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

During 2020, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received, \$1,260,000 was sub-granted to other organizations. These amounts are reflected as economic development expenditures in the Coronavirus Relief special revenue fund.

Note 25 - Subsequent Event

On March 11, 2021, the County approved the transfer of the operation of the Sewer District to the City of Bucyrus. This transfer of operations included land, infrastructure, equipment, and records for the Sewer District.

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

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.08834400%	0.08965500%	0.08944300%	0.08888000%
County's Proportionate Share of the Net Pension Liability	\$17,461,791	\$24,554,686	\$14,031,873	\$20,183,137
County's Covered Payroll	\$12,168,009	\$11,865,547	\$11,605,273	\$11,235,890
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	143.51%	206.94%	120.91%	179.63%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%

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

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

See Accompanying Notes to the Required Supplementary Information

2016	2015	2014
0.09201600%	0.09479600%	0.09479600%
\$15,938,332	\$11,433,457	\$11,175,213
\$11,317,844	\$11,372,887	\$11,480,161
140.82%	100.53%	97.34%
81.08%	86.45%	86.36%

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

	2020	2019	2018
County's Proportion of the Net Pension Asset	0.08914800%	0.09455800%	0.07894300%
County's Proportionate Share of the Net Pension Asset	\$185,894	\$105,738	\$107,468
County's Covered Payroll	\$396,850	\$404,414	\$323,315
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-46.84%	-26.15%	-33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	145.28%	126.64%	137.28%

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

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

See Accompanying Notes to the Required Supplementary Information

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

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.00337773%	0.00324547%	0.00326182%	0.00350538%
County's Proportionate Share of the Net Pension Liability	\$817,290	\$717,715	\$717,201	\$832,711
County's Covered Payroll	\$407,636	\$381,029	\$370,814	\$385,371
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	200.50%	188.36%	193.41%	216.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%

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

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

See Accompanying Notes to the Required Supplementary Information

2016	2015	2014	2013
0.00423162%	0.00446025%	0.00450170%	0.00450170%
\$1,416,453	\$1,232,686	\$1,082,436	\$1,289,390
\$445,250	\$465,350	\$489,662	\$401,423
318.13%	264.89%	221.06%	321.20%
66.80%	72.10%	74.70%	69.30%

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.09833100%	0.08883500%	0.08802500%	0.08750000%
County's Proportionate Share of the Net OPEB Liability	\$13,582,066	\$11,581,988	\$9,558,866	\$8,837,797
County's Covered Payroll	\$13,005,759	\$12,643,761	\$12,265,138	\$11,861,123
County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	104.43%	91.60%	77.94%	74.51%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

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

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

See Accompanying Notes to the Required Supplementary Information

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00337773%	0.00324547%	0.00326182%	0.00350538%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$59,363)	(\$53,751)	(\$52,414)	\$136,767
County's Employee Payroll	\$396,043	\$375,800	\$347,979	\$436,529
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Employee Payroll	-14.99%	-14.30%	-15.06%	31.33%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	182.10%	174.70%	176.00%	47.10%

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

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

See Accompanying Notes to the Required Supplementary Information

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

	2020	2019	2018	2017
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$1,806,537	\$1,739,800	\$1,695,073	\$1,539,264
Contributions in Relation to the Contractually Required Contribution	<u>(1,806,537)</u>	<u>(1,739,800)</u>	<u>(1,695,073)</u>	<u>(1,539,264)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$12,618,603	\$12,168,009	\$11,865,547	\$11,605,273
Contributions as a Percentage of Covered Payroll	<u>14.32%</u>	<u>14.30%</u>	<u>14.29%</u>	<u>13.26%</u>
Net Pension Liability - Combined Plan				
Contractually Required Contribution	\$54,041	\$55,559	\$56,618	\$42,031
Contributions in Relation to the Contractually Required Contribution	<u>(54,041)</u>	<u>(55,559)</u>	<u>(56,618)</u>	<u>(42,031)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$386,007	\$396,850	\$404,414	\$323,315
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>
Net OPEB Liability - OPEB Plan (2)				
Contractually Required Contribution	\$19,545	\$17,636	\$14,952	\$132,748
Contributions in Relation to the Contractually Required Contribution	<u>(19,545)</u>	<u>(17,636)</u>	<u>(14,952)</u>	<u>(132,748)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (3)	\$13,493,235	\$13,005,759	\$12,643,761	\$12,265,138
OPEB Contributions as a Percentage of Covered Payroll	<u>0.14%</u>	<u>0.14%</u>	<u>0.12%</u>	<u>1.08%</u>

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

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

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

See Accompanying Notes to the Required Supplementary Information

2016	2015	2014	2013
\$1,380,528	\$1,389,735	\$1,396,401	\$1,520,981
<u>(1,380,528)</u>	<u>(1,389,735)</u>	<u>(1,396,401)</u>	<u>(1,520,981)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$11,235,890	\$11,317,844	\$11,372,887	\$11,480,161
<u>12.29%</u>	<u>12.28%</u>	<u>12.28%</u>	<u>13.25%</u>
\$33,796	\$34,686	\$41,732	\$43,499
<u>(33,796)</u>	<u>(34,686)</u>	<u>(41,732)</u>	<u>(43,499)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$281,633	\$289,050	\$347,767	\$334,608
<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$244,095			
<u>(244,095)</u>			
<u>\$0</u>			
\$11,861,123			
<u>2.06%</u>			

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

	2020	2019	2018	2017
Net Pension Liability				
Contractually Required Contribution	\$55,163	\$55,446	\$52,612	\$48,717
Contributions in Relation to the Contractually Required Contribution	<u>(55,163)</u>	<u>(55,446)</u>	<u>(52,612)</u>	<u>(48,717)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$394,021	\$396,043	\$375,800	\$347,979
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability (Asset)				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

See Notes to the Required Supplementary Information

2016	2015	2014	2013	2012	2011
\$61,114	\$64,839	\$55,498	\$52,372	\$51,998	\$63,516
(61,114)	(64,839)	(55,498)	(52,372)	(51,998)	(63,516)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$436,529	\$463,136	\$407,847	\$402,862	\$399,985	\$488,585
14.00%	14.00%	13.61%	13.00%	13.00%	13.00%
\$0	\$0	\$1,591	\$4,029	\$4,000	\$4,886
<u>0</u>	<u>0</u>	<u>(1,591)</u>	<u>(4,029)</u>	<u>(4,000)</u>	<u>(4,886)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0.00%	0.00%	0.39%	1.00%	1.00%	1.00%

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions - OPERS Pension - Traditional Plan

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

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

The assumptions related to COLA and Ad Hoc COLA for post-January 7, 2013, retirees are as follows.

2020	1.4 percent simple through 2020, then 2.15 percent simple
2017 through 2019	3 percent simple through 2019, then 2.15 percent simple
2016 and prior	3 percent simple through 2018, then 2.8 percent simple

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

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

Changes in Assumptions - OPERS Pension - Combined Plan

For 2020, the combined plan had the same change in COLA or Ad Hoc COLA for post-January 7, 2013, retirees as the traditional plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions - STRS Pension

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

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

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

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

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions - OPERS OPEB

Investment Return Assumption	
Beginning in 2019	6 percent
2018	6.5 percent
Municipal Bond Rate	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate	
2020	10 percent initial 3.5 percent ultimate in 2030
2019	10 percent initial 3.25 percent ultimate in 2029
2018	7.5 percent initial 3.25 percent ultimate in 2028

Changes in Assumptions - STRS OPEB

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

Changes in Benefit Terms - STRS OPEB

For 2020, there was no change to the claims cost process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021, premium based on the June 30, 2020, enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021, from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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

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

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

Coronavirus Relief Fund - To account for grants received from the federal government restricted to providing assistance for COVID-19 related costs.

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

Law Enforcement Trust Fund - To account for resources received from the seizure of contraband restricted to pay costs of protracted or complex investigations or prosecutions, to provide technical training or expertise, and to provide matching funds to obtain federal grants. By State statute, this fund is held by the County Prosecutor, thus, there is no budgetary requirement.

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Crawford County, Ohio

Nonmajor Debt Service Fund

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

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

Nonmajor Capital Projects Funds

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

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

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

Ohio Public Works Commission Projects Fund - To account for grants from the Ohio Public Works Commission restricted for paving and constructing specific County roads and bridges.

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,844,509	\$35,095	\$191,923	\$8,071,527
Cash and Cash Equivalents in Segregated Accounts	170,374	0	0	170,374
Accounts Receivable	90,152	67,496	0	157,648
Due from Other Governments	203,537	0	0	203,537
Special Assessments Receivable	78,384	198,827	0	277,211
Prepaid Items	82,910	0	0	82,910
Materials and Supplies Inventory	11,562	0	0	11,562
Interfund Receivable	4,396	0	0	4,396
Property Taxes Receivable	2,749,557	0	0	2,749,557
<i>Total Assets</i>	<u>\$11,235,381</u>	<u>\$301,418</u>	<u>\$191,923</u>	<u>\$11,728,722</u>
Liabilities				
Wages Payable	\$76,359	\$0	\$0	\$76,359
Accounts Payable	173,555	0	25,805	199,360
Contracts Payable	16,252	0	37,649	53,901
Due to Other Governments	62,859	0	0	62,859
Interfund Payable	133,603	0	0	133,603
Matured Compensated Absences Payable	4,148	0	0	4,148
Unearned Revenue	823,080	0	0	823,080
<i>Total Liabilities</i>	<u>1,289,856</u>	<u>0</u>	<u>63,454</u>	<u>1,353,310</u>
Deferred Inflows of Resources				
Property Taxes	2,269,810	0	0	2,269,810
Unavailable Revenue	800,515	198,827	0	999,342
<i>Total Deferred Inflows of Resources</i>	<u>3,070,325</u>	<u>198,827</u>	<u>0</u>	<u>3,269,152</u>
Fund Balances				
Nonspendable	94,472	0	0	94,472
Restricted	6,760,387	20,587	0	6,780,974
Committed	20,341	74,678	0	95,019
Assigned	0	7,326	128,469	135,795
<i>Total Fund Balances</i>	<u>6,875,200</u>	<u>102,591</u>	<u>128,469</u>	<u>7,106,260</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$11,235,381</u>	<u>\$301,418</u>	<u>\$191,923</u>	<u>\$11,728,722</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$165,184	\$67,192	\$177,417	\$74,571
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	46,451
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	415	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	1,769,702
<i>Total Assets</i>	<u>\$165,184</u>	<u>\$67,192</u>	<u>\$177,832</u>	<u>\$1,890,724</u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	29,870	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	399	0
Interfund Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>29,870</u>	<u>399</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	1,461,816
Unavailable Revenue	0	0	0	354,337
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,816,153</u>
Fund Balances				
Nonspendable	0	0	415	0
Restricted	165,184	37,322	177,018	74,571
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>165,184</u>	<u>37,322</u>	<u>177,433</u>	<u>74,571</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$165,184</u>	<u>\$67,192</u>	<u>\$177,832</u>	<u>\$1,890,724</u>

<u>Commissary</u>	<u>Coronavirus Relief</u>	<u>Child Support Enforcement Agency</u>	<u>Diversion Program</u>	<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>
\$318,104	\$969,177	\$592,144	\$9,925	\$177,127	\$118,653	\$122,989
63,490	0	0	0	0	0	0
7,109	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	78,384
0	0	10,528	38	695	0	0
3,430	0	0	0	489	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$392,133</u>	<u>\$969,177</u>	<u>\$602,672</u>	<u>\$9,963</u>	<u>\$178,311</u>	<u>\$118,653</u>	<u>\$201,373</u>
\$0	\$0	\$17,193	\$253	\$7,562	\$0	\$0
3,038	56,340	189	0	415	0	0
0	0	0	0	3,175	0	0
0	26,210	8,005	75	1,924	240	0
0	63,547	36,066	0	3,836	0	0
0	0	0	0	0	0	0
0	823,080	0	0	0	0	0
<u>3,038</u>	<u>969,177</u>	<u>61,453</u>	<u>328</u>	<u>16,912</u>	<u>240</u>	<u>0</u>
0	0	0	0	0	0	0
<u>7,109</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>78,384</u>
<u>7,109</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>78,384</u>
3,430	0	10,528	38	1,184	0	0
378,556	0	530,691	9,597	160,215	118,413	122,989
0	0	0	0	0	0	0
<u>381,986</u>	<u>0</u>	<u>541,219</u>	<u>9,635</u>	<u>161,399</u>	<u>118,413</u>	<u>122,989</u>
<u>\$392,133</u>	<u>\$969,177</u>	<u>\$602,672</u>	<u>\$9,963</u>	<u>\$178,311</u>	<u>\$118,653</u>	<u>\$201,373</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2020

	Delinquent Real Estate Tax Collection	Domestic Shelter	Enforcement and Education	Emergency Management Agency
Assets				
Equity in Pooled Cash and Cash Equivalents	\$75,923	\$6,516	\$10,243	\$254,963
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	62,404
Special Assessments Receivable	0	0	0	0
Prepaid Items	598	0	0	7,199
Materials and Supplies Inventory	1,450	0	0	0
Interfund Receivable	1,125	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$79,096</u>	<u>\$6,516</u>	<u>\$10,243</u>	<u>\$324,566</u>
Liabilities				
Wages Payable	\$2,065	\$0	\$0	\$2,214
Accounts Payable	4,205	5,323	0	99
Contracts Payable	0	0	0	0
Due to Other Governments	962	0	0	1,311
Interfund Payable	0	0	0	47
Matured Compensated Absences Payable	0	0	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>7,232</u>	<u>5,323</u>	<u>0</u>	<u>3,671</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	62,404
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>62,404</u>
Fund Balances				
Nonspendable	2,048	0	0	7,199
Restricted	69,816	1,193	10,243	251,292
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>71,864</u>	<u>1,193</u>	<u>10,243</u>	<u>258,491</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$79,096</u>	<u>\$6,516</u>	<u>\$10,243</u>	<u>\$324,566</u>

Felony Delinquent Care	Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project
\$206,943	\$31,349	\$207,265	\$7,428	\$33,716	\$30,650	\$11,867
0	0	0	0	0	0	0
0	0	0	0	0	0	0
37,994	6,897	0	582	0	0	1,681
0	0	0	0	0	0	0
1,400	56	0	0	0	0	74
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$246,337</u>	<u>\$38,302</u>	<u>\$207,265</u>	<u>\$8,010</u>	<u>\$33,716</u>	<u>\$30,650</u>	<u>\$13,622</u>
\$5,799	\$0	\$0	\$0	\$0	\$0	\$351
29,603	400	116	1,519	0	0	0
0	0	0	0	0	0	0
3,010	0	0	0	0	0	165
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>38,412</u>	<u>400</u>	<u>116</u>	<u>1,519</u>	<u>0</u>	<u>0</u>	<u>516</u>
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>635</u>
0	0	0	0	0	0	635
1,400	56	0	0	0	0	74
206,525	37,846	207,149	6,491	33,716	30,650	12,397
0	0	0	0	0	0	0
<u>207,925</u>	<u>37,902</u>	<u>207,149</u>	<u>6,491</u>	<u>33,716</u>	<u>30,650</u>	<u>12,471</u>
<u>\$246,337</u>	<u>\$38,302</u>	<u>\$207,265</u>	<u>\$8,010</u>	<u>\$33,716</u>	<u>\$30,650</u>	<u>\$13,622</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2020

	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,341	\$62,840	\$259,237	\$4,677
Cash and Cash Equivalents in Segregated Accounts	0	106,884	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	38,726	0	31	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$59,067</u>	<u>\$169,724</u>	<u>\$259,268</u>	<u>\$4,677</u>
Liabilities				
Wages Payable	\$0	\$0	\$66	\$0
Accounts Payable	0	0	20,665	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	47	0
Interfund Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>20,778</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	38,726	0	31	0
Restricted	0	169,724	238,459	4,677
Committed	20,341	0	0	0
<i>Total Fund Balances</i>	<u>59,067</u>	<u>169,724</u>	<u>238,490</u>	<u>4,677</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$59,067</u>	<u>\$169,724</u>	<u>\$259,268</u>	<u>\$4,677</u>

Mental Health	Municipal Court Probation Officer	Probate Court	Probation Services	Prepayment Interest	Real Estate Assessment	Revolving Loan
\$40,418	\$70,258	\$8,662	\$101,441	\$16,462	\$1,693,182	\$67,128
0	0	0	0	0	0	0
0	0	0	0	0	0	0
41,422	0	0	0	0	0	0
0	0	0	0	0	0	0
0	1,194	0	1,970	0	8,813	0
0	0	0	0	0	3,414	0
0	0	0	1,660	0	1,611	0
979,855	0	0	0	0	0	0
<u>\$1,061,695</u>	<u>\$71,452</u>	<u>\$8,662</u>	<u>\$105,071</u>	<u>\$16,462</u>	<u>\$1,707,020</u>	<u>\$67,128</u>
\$0	\$4,337	\$0	\$5,538	\$0	\$11,613	\$0
0	20	0	220	0	1,103	0
0	0	0	0	0	738	0
0	1,986	0	4,662	0	4,522	0
0	0	0	0	0	0	0
0	0	0	0	0	4,148	0
0	0	0	0	0	0	0
<u>0</u>	<u>6,343</u>	<u>0</u>	<u>10,420</u>	<u>0</u>	<u>22,124</u>	<u>0</u>
807,994	0	0	0	0	0	0
213,283	0	0	1,660	0	0	0
<u>1,021,277</u>	<u>0</u>	<u>0</u>	<u>1,660</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	1,194	0	1,970	0	12,227	0
40,418	63,915	8,662	91,021	16,462	1,672,669	67,128
0	0	0	0	0	0	0
<u>40,418</u>	<u>65,109</u>	<u>8,662</u>	<u>92,991</u>	<u>16,462</u>	<u>1,684,896</u>	<u>67,128</u>
<u>\$1,061,695</u>	<u>\$71,452</u>	<u>\$8,662</u>	<u>\$105,071</u>	<u>\$16,462</u>	<u>\$1,707,020</u>	<u>\$67,128</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2020

	Railroad Grade Crossing Improvement	Sanction Costs	Special Projects	Special Projects- Common Pleas
Assets				
Equity in Pooled Cash and Cash Equivalents	\$78,029	\$92,450	\$398,096	\$65,821
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	163	1,851	27
Materials and Supplies Inventory	0	0	1,338	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$78,029</u>	<u>\$92,613</u>	<u>\$401,285</u>	<u>\$65,848</u>
Liabilities				
Wages Payable	\$0	\$590	\$7,732	\$0
Accounts Payable	0	0	10,784	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	271	3,386	0
Interfund Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>861</u>	<u>21,902</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	163	3,189	27
Restricted	78,029	91,589	376,194	65,821
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>78,029</u>	<u>91,752</u>	<u>379,383</u>	<u>65,848</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$78,029</u>	<u>\$92,613</u>	<u>\$401,285</u>	<u>\$65,848</u>

Solid Waste Management District	Tax Certificate Administration	Tax Incentive Review	Victims of Crime	Wireless E-911	Total
\$1,021,005	\$13,992	\$37,891	\$42,038	\$81,195	\$7,844,509
0	0	0	0	0	170,374
83,043	0	0	0	0	90,152
0	0	0	6,106	0	203,537
0	0	0	0	0	78,384
2,850	0	0	315	5,967	82,910
902	539	0	0	0	11,562
0	0	0	0	0	4,396
0	0	0	0	0	2,749,557
<u>\$1,107,800</u>	<u>\$14,531</u>	<u>\$37,891</u>	<u>\$48,459</u>	<u>\$87,162</u>	<u>\$11,235,381</u>
\$9,020	\$0	\$0	\$2,026	\$0	\$76,359
9,396	0	0	0	250	173,555
5,274	0	0	0	7,065	16,252
4,294	0	0	1,390	0	62,859
75	0	0	30,032	0	133,603
0	0	0	0	0	4,148
0	0	0	0	0	823,080
<u>28,059</u>	<u>0</u>	<u>0</u>	<u>33,448</u>	<u>7,315</u>	<u>1,289,856</u>
0	0	0	0	0	2,269,810
<u>82,703</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800,515</u>
<u>82,703</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,070,325</u>
3,752	539	0	315	5,967	94,472
993,286	13,992	37,891	14,696	73,880	6,760,387
0	0	0	0	0	20,341
<u>997,038</u>	<u>14,531</u>	<u>37,891</u>	<u>15,011</u>	<u>79,847</u>	<u>6,875,200</u>
<u>\$1,107,800</u>	<u>\$14,531</u>	<u>\$37,891</u>	<u>\$48,459</u>	<u>\$87,162</u>	<u>\$11,235,381</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020

	Capital Projects	Courthouse Roof and Projects	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$79,269	\$112,654	\$191,923
Liabilities			
Accounts Payable	\$25,805	\$0	\$25,805
Contracts Payable	37,649	0	37,649
<i>Total Liabilities</i>	63,454	0	63,454
Fund Balances			
Assigned	15,815	112,654	128,469
<i>Total Liabilities and Fund Balances</i>	\$79,269	\$112,654	\$191,923

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,516,671	\$0	\$0	\$1,516,671
Special Assessments	78,457	20,050	0	98,507
Charges for Services	3,064,786	96,021	0	3,160,807
Licenses and Permits	19,139	0	0	19,139
Fines and Forfeitures	271,388	0	0	271,388
Intergovernmental	4,056,276	0	100,921	4,157,197
Interest	2,431	0	0	2,431
Rent	0	86,185	0	86,185
Other	235,760	0	10,353	246,113
<i>Total Revenues</i>	<u>9,244,908</u>	<u>202,256</u>	<u>111,274</u>	<u>9,558,438</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	692,907	0	0	692,907
Judicial	723,210	0	0	723,210
Public Safety	1,460,226	0	0	1,460,226
Public Works	546,421	0	0	546,421
Health	1,539,849	0	0	1,539,849
Human Services	1,716,746	0	0	1,716,746
Economic Development	1,929,193	0	0	1,929,193
Capital Outlay	0	0	498,874	498,874
Debt Service:				
Principal Retirement	0	575,778	0	575,778
Interest and Fiscal Charges	0	152,473	0	152,473
<i>Total Expenditures</i>	<u>8,608,552</u>	<u>728,251</u>	<u>498,874</u>	<u>9,835,677</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	636,356	(525,995)	(387,600)	(277,239)
Other Financing Sources				
Transfers In	136,608	541,471	266,320	944,399
<i>Net Changes in Fund Balances</i>	772,964	15,476	(121,280)	667,160
<i>Fund Balances Beginning of Year</i>	<u>6,102,236</u>	<u>87,115</u>	<u>249,749</u>	<u>6,439,100</u>
<i>Fund Balances End of Year</i>	<u><u>\$6,875,200</u></u>	<u><u>\$102,591</u></u>	<u><u>\$128,469</u></u>	<u><u>\$7,106,260</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, 2020

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
Revenues				
Property Taxes	\$0	\$0	\$0	\$780,626
Special Assessments	0	0	0	0
Charges for Services	30,352	0	0	0
Licenses and Permits	0	0	19,139	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	454,948	0	72,293
Interest	0	178	0	0
Other	0	8,004	0	0
<i>Total Revenues</i>	<u>30,352</u>	<u>463,130</u>	<u>19,139</u>	<u>852,919</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	18,668	0	0	0
Public Safety	0	0	8,374	0
Public Works	0	482,016	0	0
Health	0	0	0	0
Human Services	0	0	0	819,508
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>18,668</u>	<u>482,016</u>	<u>8,374</u>	<u>819,508</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	11,684	(18,886)	10,765	33,411
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	11,684	(18,886)	10,765	33,411
<i>Fund Balances Beginning of Year</i>	<u>153,500</u>	<u>56,208</u>	<u>166,668</u>	<u>41,160</u>
<i>Fund Balances End of Year</i>	<u><u>\$165,184</u></u>	<u><u>\$37,322</u></u>	<u><u>\$177,433</u></u>	<u><u>\$74,571</u></u>

Commissary	Coronavirus Relief	Child Support Enforcement Agency	Diversion Program	Dog and Kennel	Drug Law Enforcement	Ditch Maintenance
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	78,457
354,425	0	160,376	5,600	145,146	0	0
0	0	0	0	0	0	0
0	0	0	0	1,063	58,411	0
0	1,929,193	635,466	0	0	0	0
0	0	0	0	0	0	0
67,223	0	110,338	0	949	0	0
<u>421,648</u>	<u>1,929,193</u>	<u>906,180</u>	<u>5,600</u>	<u>147,158</u>	<u>58,411</u>	<u>78,457</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
339,771	0	0	4,500	0	13,840	0
0	0	0	0	0	0	64,405
0	0	0	0	155,395	0	0
0	0	887,392	0	0	0	0
0	1,929,193	0	0	0	0	0
<u>339,771</u>	<u>1,929,193</u>	<u>887,392</u>	<u>4,500</u>	<u>155,395</u>	<u>13,840</u>	<u>64,405</u>
81,877	0	18,788	1,100	(8,237)	44,571	14,052
0	0	0	0	0	0	0
81,877	0	18,788	1,100	(8,237)	44,571	14,052
300,109	0	522,431	8,535	169,636	73,842	108,937
<u>\$381,986</u>	<u>\$0</u>	<u>\$541,219</u>	<u>\$9,635</u>	<u>\$161,399</u>	<u>\$118,413</u>	<u>\$122,989</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, 2020

	Delinquent Real Estate Tax Collection	Domestic Shelter	Enforcement and Education	Emergency Management Agency
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	154,165	9,776	0	13,757
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	1,075	0
Intergovernmental	0	0	0	64,756
Interest	0	0	0	0
Other	10,685	0	0	13,570
<i>Total Revenues</i>	<u>164,850</u>	<u>9,776</u>	<u>1,075</u>	<u>92,083</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	175,936	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	151,618
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	9,846	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>175,936</u>	<u>9,846</u>	<u>0</u>	<u>151,618</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,086)	(70)	1,075	(59,535)
Other Financing Sources				
Transfers In	10,500	0	0	120,000
<i>Net Changes in Fund Balances</i>	(586)	(70)	1,075	60,465
<i>Fund Balances Beginning of Year</i>	<u>72,450</u>	<u>1,263</u>	<u>9,168</u>	<u>198,026</u>
<i>Fund Balances End of Year</i>	<u><u>\$71,864</u></u>	<u><u>\$1,193</u></u>	<u><u>\$10,243</u></u>	<u><u>\$258,491</u></u>

Felony Delinquent Care	Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	7,500	0	0
0	0	0	0	0	0	0
0	0	11,918	0	0	0	0
313,516	79,888	0	8,358	0	0	9,565
0	78	0	0	0	0	0
6,891	0	0	0	0	0	284
<u>320,407</u>	<u>79,966</u>	<u>11,918</u>	<u>8,358</u>	<u>7,500</u>	<u>0</u>	<u>9,849</u>
0	69,942	0	0	0	0	0
0	0	116	16,159	5,132	0	0
322,670	0	0	0	0	0	8,776
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>322,670</u>	<u>69,942</u>	<u>116</u>	<u>16,159</u>	<u>5,132</u>	<u>0</u>	<u>8,776</u>
(2,263)	10,024	11,802	(7,801)	2,368	0	1,073
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(2,263)	10,024	11,802	(7,801)	2,368	0	1,073
<u>210,188</u>	<u>27,878</u>	<u>195,347</u>	<u>14,292</u>	<u>31,348</u>	<u>30,650</u>	<u>11,398</u>
<u>\$207,925</u>	<u>\$37,902</u>	<u>\$207,149</u>	<u>\$6,491</u>	<u>\$33,716</u>	<u>\$30,650</u>	<u>\$12,471</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, 2020

	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	97,493	0	0	82
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	102,816	87,887	0
Intergovernmental	0	0	0	0
Interest	0	43	0	0
Other	0	0	49	0
<i>Total Revenues</i>	<u>97,493</u>	<u>102,859</u>	<u>87,936</u>	<u>82</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	106,924	7,020
Public Safety	169,760	52,626	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>169,760</u>	<u>52,626</u>	<u>106,924</u>	<u>7,020</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(72,267)	50,233	(18,988)	(6,938)
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	(72,267)	50,233	(18,988)	(6,938)
<i>Fund Balances Beginning of Year</i>	<u>131,334</u>	<u>119,491</u>	<u>257,478</u>	<u>11,615</u>
<i>Fund Balances End of Year</i>	<u><u>\$59,067</u></u>	<u><u>\$169,724</u></u>	<u><u>\$238,490</u></u>	<u><u>\$4,677</u></u>

Mental Health	Municipal Court Probation Officer	Probate Court	Probation Services	Prepayment Interest	Real Estate Assessment	Revolving Loan
\$736,045	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	148,419	240	0	0	685,316	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
83,661	0	0	225,000	0	0	0
0	0	0	0	1,973	0	159
0	1,783	0	101	0	8,203	0
<u>819,706</u>	<u>150,202</u>	<u>240</u>	<u>225,101</u>	<u>1,973</u>	<u>693,519</u>	<u>159</u>
0	0	0	0	0	443,126	0
0	170,653	0	0	0	0	0
0	0	0	212,873	0	0	0
0	0	0	0	0	0	0
819,508	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>819,508</u>	<u>170,653</u>	<u>0</u>	<u>212,873</u>	<u>0</u>	<u>443,126</u>	<u>0</u>
198	(20,451)	240	12,228	1,973	250,393	159
0	0	0	0	0	0	0
198	(20,451)	240	12,228	1,973	250,393	159
40,220	85,560	8,422	80,763	14,489	1,434,503	66,969
<u>\$40,418</u>	<u>\$65,109</u>	<u>\$8,662</u>	<u>\$92,991</u>	<u>\$16,462</u>	<u>\$1,684,896</u>	<u>\$67,128</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, 2020

	Railroad Grade Crossing Improvement	Sanction Costs	Special Projects	Special Projects- Common Pleas
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	28,275	290,630	26,877
Licenses and Permits	0	0	0	0
Fines and Forfeitures	550	0	7,668	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Other	0	149	3,916	0
<i>Total Revenues</i>	<u>550</u>	<u>28,424</u>	<u>302,214</u>	<u>26,877</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	19,595	363,128	15,815
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>19,595</u>	<u>363,128</u>	<u>15,815</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	550	8,829	(60,914)	11,062
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	550	8,829	(60,914)	11,062
<i>Fund Balances Beginning of Year</i>	<u>77,479</u>	<u>82,923</u>	<u>440,297</u>	<u>54,786</u>
<i>Fund Balances End of Year</i>	<u><u>\$78,029</u></u>	<u><u>\$91,752</u></u>	<u><u>\$379,383</u></u>	<u><u>\$65,848</u></u>

Solid Waste Management District	Tax Certificate Administration	Tax Incentive Review	Victims of Crime	Wireless E-911	Total
\$0	\$0	\$0	\$0	\$0	\$1,516,671
0	0	0	0	0	78,457
902,757	600	3,000	0	0	3,064,786
0	0	0	0	0	19,139
0	0	0	0	0	271,388
0	0	0	87,104	92,528	4,056,276
0	0	0	0	0	2,431
3,615	0	0	0	0	235,760
<u>906,372</u>	<u>600</u>	<u>3,000</u>	<u>87,104</u>	<u>92,528</u>	<u>9,244,908</u>
0	2,403	1,500	0	0	692,907
0	0	0	0	0	723,210
0	0	0	87,200	88,218	1,460,226
0	0	0	0	0	546,421
564,946	0	0	0	0	1,539,849
0	0	0	0	0	1,716,746
0	0	0	0	0	1,929,193
<u>564,946</u>	<u>2,403</u>	<u>1,500</u>	<u>87,200</u>	<u>88,218</u>	<u>8,608,552</u>
341,426	(1,803)	1,500	(96)	4,310	636,356
0	0	0	6,108	0	136,608
341,426	(1,803)	1,500	6,012	4,310	772,964
<u>655,612</u>	<u>16,334</u>	<u>36,391</u>	<u>8,999</u>	<u>75,537</u>	<u>6,102,236</u>
<u>\$997,038</u>	<u>\$14,531</u>	<u>\$37,891</u>	<u>\$15,011</u>	<u>\$79,847</u>	<u>\$6,875,200</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2020

	Capital Projects	Courthouse Roof and Projects	Ohio Public Works Commission Projects	Total
Revenues				
Intergovernmental	\$0	\$0	\$100,921	\$100,921
Other	10,353	0	0	10,353
<i>Total Revenues</i>	10,353	0	100,921	111,274
Expenditures				
Capital Outlay	397,953	0	100,921	498,874
<i>Excess of Revenues Over (Under) Expenditures</i>	(387,600)	0	0	(387,600)
Other Financing Sources				
Transfers In	266,320	0	0	266,320
<i>Net Changes in Fund Balances</i>	(121,280)	0	0	(121,280)
<i>Fund Balances Beginning of Year</i>	137,095	112,654	0	249,749
<i>Fund Balances End of Year</i>	<u>\$15,815</u>	<u>\$112,654</u>	<u>\$0</u>	<u>\$128,469</u>

Crawford County, Ohio

Combining Statements - Custodial Funds

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

Custodial Funds

Coronavirus Relief Distribution Fund - To account for the collection and distribution of intergovernmental revenues from the State. These revenues are apportioned to subdivisions in the County, excluding Crawford County.

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

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

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

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

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

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

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

Local Government Fund - To account for the collection and distribution of shared revenues from the State of Ohio on taxes from income, sales, and corporate franchises. These revenues are periodically apportioned to subdivisions in the County, excluding Crawford County.

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

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

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

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

(continued)

Crawford County, Ohio

Combining Statements - Custodial Funds (continued)

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

Crawford County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

	County Court	County Health	Estate Tax	Undivided Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,756,611	\$1,588	\$0
Cash and Cash Equivalents in Segregated Accounts	157,101	0	0	0
Due from Other Governments	0	0	0	1,262,505
Special Assessments Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	157,101	1,756,611	1,588	1,262,505
Liabilities				
Due to Other Governments	0	0	1,588	0
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Net Position				
Restricted for Individuals, Organizations, and Other Governments	\$157,101	\$1,756,611	\$0	\$1,262,505

(continued)

Crawford County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2020

	Undivided General Tax	Family and Children First Council	Housing Trust	Indigent Application Fee
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,019,138	\$321,543	\$50,159	\$198
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	510,609	0	0	0
Property Taxes Receivable	51,403,186	0	0	0
<i>Total Assets</i>	53,932,933	321,543	50,159	198
Liabilities				
Due to Other Governments	2,019,138	0	50,159	198
Deferred Inflows of Resources				
Property Taxes	41,803,977	0	0	0
Net Position				
Restricted for Individuals, Organizations, and Other Governments	\$10,109,818	\$321,543	\$0	\$0

<u>Library Local Government</u>	<u>Local Government</u>	<u>Ohio Elections Commission</u>	<u>Park District</u>	<u>Sheriff Civil</u>	<u>Soil and Water</u>
\$0	\$0	\$2,190	\$176,604	\$0	\$123,883
0	0	0	0	25,593	0
807,158	407,315	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
807,158	407,315	2,190	176,604	25,593	123,883
0	0	2,190	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>\$807,158</u></u>	<u><u>\$407,315</u></u>	<u><u>\$0</u></u>	<u><u>\$176,604</u></u>	<u><u>\$25,593</u></u>	<u><u>\$123,883</u></u>

(continued)

Crawford County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2020

	Special Emergency Planning	Total
Assets		
Equity in Pooled Cash and Cash Equivalents	\$16,555	\$4,468,469
Cash and Cash Equivalents in Segregated Accounts	0	182,694
Due from Other Governments	0	2,476,978
Special Assessments Receivable	0	510,609
Property Taxes Receivable	0	51,403,186
<i>Total Assets</i>	16,555	59,041,936
Liabilities		
Due to Other Governments	0	2,073,273
Deferred Inflows of Resources		
Property Taxes	0	41,803,977
Net Position		
Restricted for Individuals, Organizations, and Other Governments	\$16,555	\$15,164,686

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

	Coronavirus Relief Distribution	County Court	County Health	Tangible Tax
Additions				
Intergovernmental Amounts for Other Governments	\$2,570,990	\$0	\$0	\$53,932
Amounts Received as Fiscal Agent	0	0	3,099,023	0
Licenses, Permits, and Fees for Other Governments	0	3,559,634	0	0
Fines and Forfeitures for Other Governments	0	476,594	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
<i>Total Additions</i>	<u>2,570,990</u>	<u>4,036,228</u>	<u>3,099,023</u>	<u>53,932</u>
Deductions				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions to Other Governments	2,570,990	0	0	57,070
Distributions as Fiscal Agent	0	0	2,494,151	0
Licenses, Permits, and Fees Distributions to Other Governments	0	3,675,549	0	0
Fines and Forfeitures Distributions to Other Governments	0	485,782	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
<i>Total Deductions</i>	<u>2,570,990</u>	<u>4,161,331</u>	<u>2,494,151</u>	<u>57,070</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	0	(125,103)	604,872	(3,138)
<i>Net Position Beginning of Year</i>	<u>0</u>	<u>282,204</u>	<u>1,151,739</u>	<u>3,138</u>
<i>Net Position End of Year</i>	<u>\$0</u>	<u>\$157,101</u>	<u>\$1,756,611</u>	<u>\$0</u>

(continued)

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
For the Year Ended December 31, 2020

	Undivided Tax	Undivided General Tax	Family and Children First	Housing Trust
Additions				
Intergovernmental Amounts for Other Governments	\$2,724,012	\$0	\$0	\$0
Amounts Received as Fiscal Agent	0	0	503,292	0
Licenses, Permits, and Fees for Other Governments	0	0	0	176,685
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	46,879,820	0	0
Special Assessments Collections for Other Governments	0	126,139	0	0
Sheriff Sales Collections for Others	0	0	0	0
<i>Total Additions</i>	<u>2,724,012</u>	<u>47,005,959</u>	<u>503,292</u>	<u>176,685</u>
Deductions				
Distributions to the State of Ohio	3,364	0	0	0
Distributions of State Funds to Other Governments	2,526,669	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	0	0	366,196	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	176,685
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	38,708,365	0	0
Special Assessments Distributions to Other Governments	0	91,166	0	0
Sheriff Sales Distributions to Others	0	0	0	0
<i>Total Deductions</i>	<u>2,530,033</u>	<u>38,799,531</u>	<u>366,196</u>	<u>176,685</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	193,979	8,206,428	137,096	0
<i>Net Position Beginning of Year</i>	<u>1,068,526</u>	<u>1,903,390</u>	<u>184,447</u>	<u>0</u>
<i>Net Position End of Year</i>	<u><u>\$1,262,505</u></u>	<u><u>\$10,109,818</u></u>	<u><u>\$321,543</u></u>	<u><u>\$0</u></u>

Indigent Application Fee	Library Local Government	Local Government	Park District	Sheriff Civil	Soil and Water
\$0	\$1,612,808	\$814,063	\$0	\$0	\$0
0	0	0	424,958	0	342,455
1,892	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	835,046	0
<u>1,892</u>	<u>1,612,808</u>	<u>814,063</u>	<u>424,958</u>	<u>835,046</u>	<u>342,455</u>
0	0	0	0	0	0
0	1,614,317	0	0	0	0
0	0	0	0	0	0
0	0	0	366,124	0	337,590
1,892	0	0	0	0	0
0	0	0	0	0	0
0	0	814,629	0	0	0
0	0	0	0	0	0
0	0	0	0	834,570	0
<u>1,892</u>	<u>1,614,317</u>	<u>814,629</u>	<u>366,124</u>	<u>834,570</u>	<u>337,590</u>
0	(1,509)	(566)	58,834	476	4,865
<u>0</u>	<u>808,667</u>	<u>407,881</u>	<u>117,770</u>	<u>25,117</u>	<u>119,018</u>
<u>\$0</u>	<u>\$807,158</u>	<u>\$407,315</u>	<u>\$176,604</u>	<u>\$25,593</u>	<u>\$123,883</u>

(continued)

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
For the Year Ended December 31, 2020

	<u>Special Emergency Planning</u>	<u>Total</u>
Additions		
Intergovernmental Amounts for Other Governments	\$0	\$7,775,805
Amounts Received as Fiscal Agent	15,619	4,385,347
Licenses, Permits, and Fees for Other Governments	0	3,738,211
Fines and Forfeitures for Other Governments	0	476,594
Property Tax Collections for Other Governments	0	46,879,820
Special Assessments Collections for Other Governments	0	126,139
Sheriff Sales Collections for Others	0	835,046
	<u>15,619</u>	<u>64,216,962</u>
<i>Total Additions</i>		
Deductions		
Distributions to the State of Ohio	0	3,364
Distributions of State Funds to Other Governments	0	4,140,986
Distributions to Other Governments	0	2,628,060
Distributions as Fiscal Agent	17,000	3,581,061
Licenses, Permits, and Fees Distributions to Other Governments	0	3,854,126
Fines and Forfeitures Distributions to Other Governments	0	485,782
Property Tax Distributions to Other Governments	0	39,522,994
Special Assessments Distributions to Other Governments	0	91,166
Sheriff Sales Distributions to Others	0	834,570
	<u>17,000</u>	<u>55,142,109</u>
<i>Total Deductions</i>		
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	(1,381)	9,074,853
<i>Net Position Beginning of Year</i>	<u>17,936</u>	<u>6,089,833</u>
<i>Net Position End of Year</i>	<u>\$16,555</u>	<u>\$15,164,686</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,040,990	\$2,040,990	\$1,770,875	(\$270,115)
Sales Taxes	3,550,000	3,550,000	4,276,868	726,868
Charges for Services	2,825,007	2,825,007	3,632,461	807,454
Licenses and Permits	2,380	2,380	2,684	304
Fines and Forfeitures	120,500	120,500	136,271	15,771
Intergovernmental	1,496,276	1,496,276	1,590,036	93,760
Interest	252,000	252,000	545,339	293,339
Other	4,329	4,329	165,963	161,634
<i>Total Revenues</i>	<u>10,291,482</u>	<u>10,291,482</u>	<u>12,120,497</u>	<u>1,829,015</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive Commissioners				
Personal Services	385,204	385,604	376,801	8,803
Materials and Supplies	3,369	3,369	1,512	1,857
Contractual Services	104,042	125,042	121,547	3,495
Capital Outlay	2,040	1,885	117	1,768
Other	12,819	11,009	8,663	2,346
Auditor				
Personal Services	489,659	489,659	417,952	71,707
Materials and Supplies	2,360	4,260	4,152	108
Contractual Services	2,895	2,895	1,299	1,596
Capital Outlay	2,081	1,531	95	1,436
Other	3,763	2,413	1,679	734
Treasurer				
Personal Services	226,667	226,667	201,395	25,272
Materials and Supplies	4,245	4,245	3,552	693
Contractual Services	4,730	4,730	2,916	1,814
Capital Outlay	3,780	3,780	235	3,545
Other	3,121	3,121	1,755	1,366
Prosecutor				
Personal Services	734,641	744,990	684,808	60,182
Materials and Supplies	3,641	3,641	3,574	67
Contractual Services	3,307	4,989	4,989	0
Capital Outlay	3,911	3,985	3,985	0
Other	37,904	36,822	15,864	20,958
Bureau of Examination				
Contractual Services	93,723	113,723	113,045	678
Auto Data Processing Board				
Personal Services	137,351	137,351	79,414	57,937
Materials and Supplies	765	1,265	915	350
Contractual Services	67,498	66,998	42,189	24,809
Capital Outlay	66,719	66,719	18,894	47,825
Other	800	800	50	750
Board of Elections				
Personal Services	476,629	474,154	415,814	58,340
Materials and Supplies	20,377	24,377	22,615	1,762
Contractual Services	91,862	89,337	81,077	8,260
Capital Outlay	17,568	13,568	4,423	9,145
Other	22,883	27,883	13,884	13,999

(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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Courthouse and Jail				
Personal Services	\$377,269	\$381,744	\$380,027	\$1,717
Materials and Supplies	25,837	28,837	27,611	1,226
Contractual Services	479,968	525,668	383,094	142,574
Capital Outlay	114,596	121,011	48,816	72,195
Other	246,153	242,263	212,622	29,641
Recorder				
Personal Services	210,338	211,767	210,046	1,721
Materials and Supplies	2,405	2,605	2,593	12
Contractual Services	32,983	32,983	32,408	575
Other	3,510	3,260	1,960	1,300
Insurances				
Contractual Services	233,771	233,771	168,978	64,793
Clerk of Courts Title				
Personal Services	201,095	201,095	199,431	1,664
Materials and Supplies	3,422	4,576	4,248	328
Contractual Services	25,866	27,766	27,762	4
Capital Outlay	612	650	650	0
Other	2,601	10,816	10,565	251
Total General Government - Legislative and Executive	4,990,780	5,109,624	4,360,021	749,603
General Government - Judicial				
Commissioners				
Other	37,579	37,579	26,004	11,575
Court of Appeals				
Other	20,706	20,706	15,868	4,838
Common Pleas Court				
Personal Services	818,415	818,415	751,806	66,609
Materials and Supplies	6,023	3,562	3,273	289
Contractual Services	12,486	17,186	17,186	0
Capital Outlay	0	45,023	45,023	0
Other	208,523	206,284	205,055	1,229
Jury Commission				
Personal Services	1,399	1,399	1,399	0
Materials and Supplies	210	210	144	66
Juvenile Court				
Personal Services	376,056	376,056	373,627	2,429
Materials and Supplies	10,420	10,420	9,161	1,259
Contractual Services	14,290	24,290	20,717	3,573
Capital Outlay	9,477	9,477	8,532	945
Other	129,079	167,079	148,404	18,675
Probate Court				
Personal Services	169,655	169,672	149,814	19,858
Materials and Supplies	2,040	1,440	937	503
Contractual Services	4,180	4,180	1,049	3,131
Capital Outlay	3,000	3,600	3,600	0
Other	2,295	2,295	471	1,824

(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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$263,894	\$272,499	\$241,421	\$31,078
Materials and Supplies	5,395	6,895	6,757	138
Contractual Services	4,178	5,778	5,718	60
Capital Outlay	2,601	1,916	119	1,797
Other	758	943	613	330
Municipal Court				
Personal Services	570,846	570,846	549,794	21,052
Materials and Supplies	2,689	2,689	1,714	975
Contractual Services	14,905	14,905	13,297	1,608
Other	171,418	171,418	149,210	22,208
Total General Government - Judicial	2,862,517	2,966,762	2,750,713	216,049
Public Safety				
Probation Department				
Personal Services	334,950	334,950	302,869	32,081
Contractual Services	95,745	107,745	105,942	1,803
Other	2,000	2,000	124	1,876
Coroner				
Personal Services	83,796	83,796	81,378	2,418
Contractual Services	70,253	70,253	65,846	4,407
Other	2,601	2,601	2,173	428
Total Public Safety	589,345	601,345	558,332	43,013
Public Works				
Engineer				
Personal Services	114,961	114,961	101,483	13,478
Materials and Supplies	2,100	2,100	1,102	998
Contractual Services	11,915	11,915	10,700	1,215
Capital Outlay	7,000	7,000	6,773	227
Other	210	210	13	197
Sanitary Engineer				
Contractual Services	11,056	13,556	7,709	5,847
Total Public Works	147,242	149,742	127,780	21,962
Health				
Agriculture				
Personal Services	203	203	72	131
Other	356,039	356,039	355,445	594
T.B. Hospital				
Materials and Supplies	1,067	1,067	786	281
Other	118	118	7	111
Vital Statistics				
Other	1,020	1,830	1,806	24
Other Health				
Other	77,195	77,195	77,195	0
Total Health	435,642	436,452	435,311	1,141

(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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Human Services				
Veterans Service Commission				
Personal Services	\$55,944	\$57,144	\$36,745	\$20,399
Materials and Supplies	5,500	9,500	4,120	5,380
Contractual Services	25,000	25,000	23,006	1,994
Capital Outlay	14,000	29,500	24,330	5,170
Other	154,697	133,997	17,017	116,980
Veterans Services				
Personal Services	253,100	253,100	215,735	37,365
Other	35,500	35,500	18,225	17,275
Total Human Services	<u>543,741</u>	<u>543,741</u>	<u>339,178</u>	<u>204,563</u>
<i>Total Expenditures</i>	<u>9,569,267</u>	<u>9,807,666</u>	<u>8,571,335</u>	<u>1,236,331</u>
<i>Excess of Revenues Over Expenditures</i>	<u>722,215</u>	<u>483,816</u>	<u>3,549,162</u>	<u>3,065,346</u>
Other Financing Sources (Uses)				
Advances In	0	0	98,431	98,431
Advances Out	0	0	(88,032)	(88,032)
Transfers Out	(3,158,910)	(3,159,065)	(3,049,456)	109,609
<i>Total Other Financing Sources (Uses)</i>	<u>(3,158,910)</u>	<u>(3,159,065)</u>	<u>(3,039,057)</u>	<u>120,008</u>
<i>Net Changes in Fund Balance</i>	(2,436,695)	(2,675,249)	510,105	3,185,354
<i>Fund Balance Beginning of Year</i>	5,860,288	5,860,288	5,860,288	0
Prior Year Outstanding Advances	40,431	40,431	0	(40,431)
Prior Year Encumbrances Appropriated	<u>244,382</u>	<u>244,382</u>	<u>244,382</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,708,406</u></u>	<u><u>\$3,469,852</u></u>	<u><u>\$6,614,775</u></u>	<u><u>\$3,144,923</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$50,000	\$50,000	\$40,650	(\$9,350)
Fines and Forfeitures	25,000	25,000	22,926	(2,074)
Intergovernmental	4,995,000	4,995,000	4,990,556	(4,444)
Interest	3,000	3,000	19,409	16,409
<i>Total Revenues</i>	<u>5,073,000</u>	<u>5,073,000</u>	<u>5,073,541</u>	<u>541</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,553,010	1,570,610	1,466,662	103,948
Materials and Supplies	555,805	555,805	472,390	83,415
Contractual Services	1,987,524	1,919,270	1,801,968	117,302
Capital Outlay	371,293	421,947	397,616	24,331
Other	284,893	284,893	215,186	69,707
<i>Total Expenditures</i>	<u>4,752,525</u>	<u>4,752,525</u>	<u>4,353,822</u>	<u>398,703</u>
<i>Net Changes in Fund Balance</i>	320,475	320,475	719,719	399,244
<i>Fund Balance Beginning of Year</i>	5,923,361	5,923,361	5,923,361	0
Prior Year Encumbrances Appropriated	<u>78,077</u>	<u>78,077</u>	<u>78,077</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,321,913</u></u>	<u><u>\$6,321,913</u></u>	<u><u>\$6,721,157</u></u>	<u><u>\$399,244</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,830,526	\$1,830,526	\$1,585,534	(\$244,992)
Charges for Services	94,102	94,102	95,610	1,508
Intergovernmental	1,807,997	2,073,847	2,577,676	503,829
Interest	0	0	3	3
Other	6,000	6,000	8,121	2,121
<i>Total Revenues</i>	<u>3,738,625</u>	<u>4,004,475</u>	<u>4,266,944</u>	<u>262,469</u>
Expenditures				
Current:				
Human Services				
Children Services				
Materials and Supplies	0	13,345	995	12,350
Contractual Services	821,326	3,291,388	2,877,924	413,464
Capital Outlay	0	54,817	49,067	5,750
Other	1,084,321	1,289,631	1,276,814	12,817
Independent Living				
Other	22,938	32,472	3,533	28,939
<i>Total Expenditures</i>	<u>1,928,585</u>	<u>4,681,653</u>	<u>4,208,333</u>	<u>473,320</u>
<i>Net Changes in Fund Balance</i>	1,810,040	(677,178)	58,611	735,789
<i>Fund Balance Beginning of Year</i>	525,578	525,578	525,578	0
Prior Year Encumbrances Appropriated	355,971	355,971	355,971	0
<i>Fund Balance End of Year</i>	<u><u>\$2,691,589</u></u>	<u><u>\$204,371</u></u>	<u><u>\$940,160</u></u>	<u><u>\$735,789</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Criminal Justice Services Levy Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,360,125	\$2,360,125	\$2,023,174	(\$336,951)
Intergovernmental	261,752	261,752	306,495	44,743
Other	0	0	1,828	1,828
<i>Total Revenues</i>	<u>2,621,877</u>	<u>2,621,877</u>	<u>2,331,497</u>	<u>(290,380)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	2,283,719	2,377,026	2,350,381	26,645
Materials and Supplies	103,284	103,284	83,015	20,269
Contractual Services	138,823	138,823	130,963	7,860
Capital Outlay	83,896	302,481	281,070	21,411
Other	45,686	38,747	31,082	7,665
<i>Total Expenditures</i>	<u>2,655,408</u>	<u>2,960,361</u>	<u>2,876,511</u>	<u>83,850</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(33,531)	(338,484)	(545,014)	(206,530)
Other Financing Sources				
Transfers In	583,527	583,527	583,527	0
<i>Net Changes in Fund Balance</i>	549,996	245,043	38,513	(206,530)
<i>Fund Balance Beginning of Year</i>	245,458	245,458	245,458	0
Prior Year Encumbrances Appropriated	29,283	29,283	29,283	0
<i>Fund Balance End of Year</i>	<u>\$824,737</u>	<u>\$519,784</u>	<u>\$313,254</u>	<u>(\$206,530)</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$955,879	\$955,879	\$1,062,422	\$106,543
Intergovernmental	3,928,562	4,035,967	3,772,896	(263,071)
Other	115,943	115,943	79,460	(36,483)
<i>Total Revenues</i>	<u>5,000,384</u>	<u>5,107,789</u>	<u>4,914,778</u>	<u>(193,011)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,524,818	1,404,818	1,373,450	31,368
Materials and Supplies	48,200	39,200	31,522	7,678
Contractual Services	240,297	170,297	134,380	35,917
Capital Outlay	135,848	77,848	52,091	25,757
Other	490,621	855,027	826,941	28,086
Public Assistance/Social Services				
Personal Services	1,087,501	1,087,501	922,461	165,040
Contractual Services	713,602	713,602	573,583	140,019
Other	75,202	75,202	66,422	8,780
Public Assistance/Transfers				
Personal Services	634,350	634,350	415,127	219,223
Workforce Investment Act				
Contractual Services	403,917	312,155	230,514	81,641
Capital Outlay	0	30,533	20,568	9,965
Other	60,478	142,240	120,434	21,806
<i>Total Expenditures</i>	<u>5,414,834</u>	<u>5,542,773</u>	<u>4,767,493</u>	<u>775,280</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(414,450)	(434,984)	147,285	582,269
Other Financing Sources				
Transfers In	107,706	107,706	113,246	5,540
<i>Net Changes in Fund Balance</i>	(306,744)	(327,278)	260,531	587,809
<i>Fund Balance Beginning of Year</i>	293,605	293,605	293,605	0
Prior Year Encumbrances Appropriated	216,613	216,613	216,613	0
<i>Fund Balance End of Year</i>	<u>\$203,474</u>	<u>\$182,940</u>	<u>\$770,749</u>	<u>\$587,809</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,700,000	\$1,700,000	\$2,126,894	\$426,894
Charges for Services	102,000	102,000	198,978	96,978
Other	90,000	90,000	126,193	36,193
<i>Total Revenues</i>	<u>1,892,000</u>	<u>1,892,000</u>	<u>2,452,065</u>	<u>560,065</u>
Expenditures				
Current:				
Public Safety				
Personal Services	2,213,876	2,225,876	2,125,905	99,971
Materials and Supplies	45,744	55,200	52,512	2,688
Contractual Services	973,682	976,682	879,887	96,795
Capital Outlay	14,324	324,324	318,094	6,230
Other	3,151	1,695	1,515	180
<i>Total Expenditures</i>	<u>3,250,777</u>	<u>3,583,777</u>	<u>3,377,913</u>	<u>205,864</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,358,777)	(1,691,777)	(925,848)	765,929
Other Financing Sources				
Transfers In	1,408,284	1,408,284	1,408,284	0
<i>Net Changes in Fund Balance</i>	49,507	(283,493)	482,436	765,929
<i>Fund Balance Beginning of Year</i>	191,479	191,479	191,479	0
Prior Year Encumbrances Appropriated	99,553	99,553	99,553	0
<i>Fund Balance End of Year</i>	<u>\$340,539</u>	<u>\$7,539</u>	<u>\$773,468</u>	<u>\$765,929</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$4,276,438	\$4,276,438	\$3,663,838	(\$612,600)
Intergovernmental	1,438,780	1,338,780	1,159,718	(179,062)
Interest	0	0	571	571
Other	136,324	136,324	320,896	184,572
<i>Total Revenues</i>	<u>5,851,542</u>	<u>5,751,542</u>	<u>5,145,023</u>	<u>(606,519)</u>
Expenditures				
Current:				
Health				
Personal Services	2,390,368	2,390,368	2,268,153	122,215
Materials and Supplies	64,141	68,641	39,902	28,739
Contractual Services	2,164,955	2,179,105	1,636,460	542,645
Capital Outlay	133,763	210,633	180,915	29,718
Other	131,212	131,212	49,271	81,941
<i>Total Expenditures</i>	<u>4,884,439</u>	<u>4,979,959</u>	<u>4,174,701</u>	<u>805,258</u>
<i>Net Changes in Fund Balance</i>	967,103	771,583	970,322	198,739
<i>Fund Balance Beginning of Year</i>	10,350,020	10,350,020	10,350,020	0
Prior Year Encumbrances Appropriated	<u>290,990</u>	<u>290,990</u>	<u>290,990</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,608,113</u></u>	<u><u>\$11,412,593</u></u>	<u><u>\$11,611,332</u></u>	<u><u>\$198,739</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$235,882	\$235,882	\$222,574	(\$13,308)
Other	0	0	137	137
<i>Total Revenues</i>	<u>235,882</u>	<u>235,882</u>	<u>222,711</u>	<u>(13,171)</u>
Expenses				
Personal Services	15,114	12,514	10,709	1,805
Materials and Supplies	8,497	9,807	4,493	5,314
Contractual Services	188,473	269,615	233,254	36,361
Capital Outlay	14,805	13,605	5,217	8,388
Other	3,191	11,991	9,513	2,478
Debt Service:				
Principal Retirement	2,479	17,353	17,353	0
<i>Total Expenses</i>	<u>232,559</u>	<u>334,885</u>	<u>280,539</u>	<u>54,346</u>
<i>Net Changes in Fund Balance</i>	3,323	(99,003)	(57,828)	41,175
<i>Fund Balance Beginning of Year</i>	236,101	236,101	236,101	0
Prior Year Encumbrances Appropriated	20,011	20,011	20,011	0
<i>Fund Balance End of Year</i>	<u>\$259,435</u>	<u>\$157,109</u>	<u>\$198,284</u>	<u>\$41,175</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$26,250	\$26,250	\$30,656	\$4,406
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	11,236	11,236	10,800	436
Capital Outlay	3,745	3,745	0	3,745
Juvenile Court				
Capital Outlay	2,040	8,040	7,868	172
Probate Court				
Capital Outlay	1,040	1,040	0	1,040
<i>Total Expenditures</i>	<u>18,061</u>	<u>24,061</u>	<u>18,668</u>	<u>5,393</u>
<i>Net Changes in Fund Balance</i>	8,189	2,189	11,988	9,799
<i>Fund Balance Beginning of Year</i>	<u>150,758</u>	<u>150,758</u>	<u>150,758</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$158,947</u></u>	<u><u>\$152,947</u></u>	<u><u>\$162,746</u></u>	<u><u>\$9,799</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$642,930	\$642,930	\$489,132	(\$153,798)
Interest	0	0	224	224
Other	0	0	8,004	8,004
<i>Total Revenues</i>	642,930	642,930	497,360	(145,570)
Expenditures				
Current:				
Public Works				
Contractual Services	700,458	595,270	578,227	17,043
<i>Net Changes in Fund Balance</i>	(57,528)	47,660	(80,867)	(128,527)
<i>Fund Balance Beginning of Year</i>	80,576	80,576	80,576	0
Prior Year Encumbrances Appropriated	49,313	49,313	49,313	0
<i>Fund Balance End of Year</i>	<u>\$72,361</u>	<u>\$177,549</u>	<u>\$49,022</u>	<u>(\$128,527)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Handgun Expense Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Licenses and Permits	\$20,000	\$20,000	\$19,139	(\$861)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	3,121	3,121	0	3,121
Contractual Services	16,300	16,300	9,499	6,801
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>20,421</u>	<u>20,421</u>	<u>9,499</u>	<u>10,922</u>
<i>Net Changes in Fund Balance</i>	(421)	(421)	9,640	10,061
<i>Fund Balance Beginning of Year</i>	165,777	165,777	165,777	0
Prior Year Encumbrances Appropriated	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$166,356</u></u>	<u><u>\$166,356</u></u>	<u><u>\$176,417</u></u>	<u><u>\$10,061</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Council on Aging Levy Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$869,731	\$749,731	\$747,215	(\$2,516)
Intergovernmental	71,500	71,500	72,293	793
<i>Total Revenues</i>	941,231	821,231	819,508	(1,723)
Expenditures				
Current:				
Human Services				
Contractual Services	941,231	821,231	819,508	1,723
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Commissary Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$98,000	\$98,000	\$103,594	\$5,594
Other	30,000	30,000	67,223	37,223
<i>Total Revenues</i>	<u>128,000</u>	<u>128,000</u>	<u>170,817</u>	<u>42,817</u>
Expenditures				
Current:				
Public Safety				
Materials and Supplies	104,520	104,520	87,586	16,934
Capital Outlay	5,202	74,202	4,015	70,187
<i>Total Expenditures</i>	<u>109,722</u>	<u>178,722</u>	<u>91,601</u>	<u>87,121</u>
<i>Net Changes in Fund Balance</i>	18,278	(50,722)	79,216	129,938
<i>Fund Balance Beginning of Year</i>	234,566	234,566	234,566	0
Prior Year Encumbrances Appropriated	<u>2,520</u>	<u>2,520</u>	<u>2,520</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$255,364</u></u>	<u><u>\$186,364</u></u>	<u><u>\$316,302</u></u>	<u><u>\$129,938</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Coronavirus Relief Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$2,656,070	\$2,656,070	\$2,752,273	\$96,203
Expenditures				
Current:				
Economic Development				
Personal Services	414,318	342,616	342,434	182
Materials and Supplies	803,376	410,347	406,393	3,954
Contractual Services	150,000	1,342,958	1,318,334	24,624
Capital Outlay	1,268,376	540,149	507,497	32,652
Other	20,000	20,000	20,000	0
<i>Total Expenditures</i>	<u>2,656,070</u>	<u>2,656,070</u>	<u>2,594,658</u>	<u>61,412</u>
<i>Net Changes in Fund Balance</i>	0	0	157,615	157,615
<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>\$157,615</u></u>	<u><u>\$157,615</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$187,404	\$187,404	\$160,376	(\$27,028)
Intergovernmental	808,945	808,945	635,466	(173,479)
Other	67,071	67,071	110,338	43,267
<i>Total Revenues</i>	<u>1,063,420</u>	<u>1,063,420</u>	<u>906,180</u>	<u>(157,240)</u>
Expenditures				
Current:				
Human Services				
Personal Services	851,494	832,294	635,848	196,446
Contractual Services	145,980	145,980	75,230	70,750
Capital Outlay	4,000	23,200	2,090	21,110
Other	260,139	260,139	240,053	20,086
<i>Total Expenditures</i>	<u>1,261,613</u>	<u>1,261,613</u>	<u>953,221</u>	<u>308,392</u>
<i>Net Changes in Fund Balance</i>	(198,193)	(198,193)	(47,041)	151,152
<i>Fund Balance Beginning of Year</i>	515,134	515,134	515,134	0
Prior Year Encumbrances Appropriated	61,668	61,668	61,668	0
<i>Fund Balance End of Year</i>	<u>\$378,609</u>	<u>\$378,609</u>	<u>\$529,761</u>	<u>\$151,152</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Diversion Program Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$1,200	\$1,200	\$4,226	\$3,026
Expenditures				
Current:				
Public Safety				
Personal Services	0	4,210	4,210	0
<i>Net Changes in Fund Balance</i>	1,200	(3,010)	16	3,026
<i>Fund Balance Beginning of Year</i>	8,535	8,535	8,535	0
<i>Fund Balance End of Year</i>	<u>\$9,735</u>	<u>\$5,525</u>	<u>\$8,551</u>	<u>\$3,026</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$146,108	\$146,108	\$142,538	(\$3,570)
Fines and Forfeitures	500	500	1,038	538
Other	0	0	949	949
<i>Total Revenues</i>	<u>146,608</u>	<u>146,608</u>	<u>144,525</u>	<u>(2,083)</u>
Expenditures				
Current:				
Health				
Personal Services	97,309	97,309	94,402	2,907
Materials and Supplies	11,567	11,567	8,830	2,737
Contractual Services	48,469	48,469	42,482	5,987
Capital Outlay	3,000	3,000	1,298	1,702
Other	15,868	15,868	8,018	7,850
<i>Total Expenditures</i>	<u>176,213</u>	<u>176,213</u>	<u>155,030</u>	<u>21,183</u>
<i>Net Changes in Fund Balance</i>	(29,605)	(29,605)	(10,505)	19,100
<i>Fund Balance Beginning of Year</i>	178,940	178,940	178,940	0
Prior Year Encumbrances Appropriated	<u>1,491</u>	<u>1,491</u>	<u>1,491</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$150,826</u></u>	<u><u>\$150,826</u></u>	<u><u>\$169,926</u></u>	<u><u>\$19,100</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$5,000	\$5,000	\$58,411	\$53,411
Expenditures				
Current:				
Public Safety				
Capital Outlay	2,550	15,550	13,600	1,950
<i>Net Changes in Fund Balance</i>	2,450	(10,550)	44,811	55,361
<i>Fund Balance Beginning of Year</i>	73,842	73,842	73,842	0
<i>Fund Balance End of Year</i>	<u>\$76,292</u>	<u>\$63,292</u>	<u>\$118,653</u>	<u>\$55,361</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Special Assessments	\$75,651	\$80,219	\$78,457	(\$1,762)
Expenditures				
Current:				
Public Works				
Other	<u>103,211</u>	<u>181,668</u>	<u>64,405</u>	<u>117,263</u>
<i>Net Changes in Fund Balance</i>	(27,560)	(101,449)	14,052	115,501
<i>Fund Balance Beginning of Year</i>	<u>108,937</u>	<u>108,937</u>	<u>108,937</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$81,377</u></u>	<u><u>\$7,488</u></u>	<u><u>\$122,989</u></u>	<u><u>\$115,501</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$153,500	\$153,500	\$154,165	\$665
Other	27,248	25,624	9,560	(16,064)
<i>Total Revenues</i>	<u>180,748</u>	<u>179,124</u>	<u>163,725</u>	<u>(15,399)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	66,884	66,884	38,121	28,763
Materials and Supplies	2,123	2,123	1,015	1,108
Contractual Services	85,194	85,194	75,597	9,597
Capital Outlay	1,561	1,561	115	1,446
Other	2,056	2,056	1,148	908
Prosecutor				
Personal Services	45,730	49,088	49,065	23
Contractual Services	3,060	3,560	3,560	0
Other	5,000	7,000	7,000	0
<i>Total Expenditures</i>	<u>211,608</u>	<u>217,466</u>	<u>175,621</u>	<u>41,845</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(30,860)	(38,342)	(11,896)	26,446
Other Financing Sources				
Transfers In	0	7,948	10,500	2,552
<i>Net Changes in Fund Balance</i>	(30,860)	(30,394)	(1,396)	28,998
<i>Fund Balance Beginning of Year</i>	73,851	73,851	73,851	0
Prior Year Encumbrances Appropriated	1,215	1,215	1,215	0
<i>Fund Balance End of Year</i>	<u>\$44,206</u>	<u>\$44,672</u>	<u>\$73,670</u>	<u>\$28,998</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Domestic Shelter Fund
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$10,500	\$10,500	\$9,923	(\$577)
Expenditures				
Current:				
Human Services				
Contractual Services	<u>15,259</u>	<u>15,259</u>	<u>15,259</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(4,759)	(4,759)	(5,336)	(577)
<i>Fund Balance Beginning of Year</i>	1,003	1,003	1,003	0
Prior Year Encumbrances Appropriated	<u>4,759</u>	<u>4,759</u>	<u>4,759</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,003</u></u>	<u><u>\$1,003</u></u>	<u><u>\$426</u></u>	<u><u>(\$577)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Economic Development Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$51,238	\$51,238	\$0	(\$51,238)
Expenditures				
Current:				
Economic Development				
Contractual Services	50,460	50,460	0	50,460
<i>Net Changes in Fund Balance</i>	778	778	0	778
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$778</u>	<u>\$778</u>	<u>\$0</u>	<u>\$778</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$1,000	\$1,000	\$1,108	\$108
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	1,040	1,040	0	1,040
Contractual Services	1,040	1,040	0	1,040
<i>Total Expenditures</i>	2,080	2,080	0	2,080
<i>Net Changes in Fund Balance</i>	(40)	(40)	1,108	2,188
<i>Fund Balance Beginning of Year</i>	9,100	9,100	9,100	0
<i>Fund Balance End of Year</i>	\$9,060	\$9,060	\$10,208	\$2,188

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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$18,757	\$18,757	\$13,757	(\$5,000)
Intergovernmental	64,756	64,756	64,756	0
Other	10,000	10,000	13,570	3,570
<i>Total Revenues</i>	<u>93,513</u>	<u>93,513</u>	<u>92,083</u>	<u>(1,430)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	133,323	133,323	127,176	6,147
Materials and Supplies	1,988	1,988	726	1,262
Contractual Services	33,235	33,235	25,449	7,786
Capital Outlay	10,000	10,000	0	10,000
Other	4,250	4,250	688	3,562
<i>Total Expenditures</i>	<u>182,796</u>	<u>182,796</u>	<u>154,039</u>	<u>28,757</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(89,283)</u>	<u>(89,283)</u>	<u>(61,956)</u>	<u>27,327</u>
Other Financing Sources (Uses)				
Advances Out	0	0	(12,775)	(12,775)
Transfers In	120,000	120,000	120,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>120,000</u>	<u>120,000</u>	<u>107,225</u>	<u>(12,775)</u>
<i>Net Changes in Fund Balance</i>	30,717	30,717	45,269	14,552
<i>Fund Balance Beginning of Year</i>	203,400	203,400	203,400	0
Prior Year Outstanding Advances	(12,775)	(12,775)	0	(12,775)
Prior Year Encumbrances Appropriated	4,924	4,924	4,924	0
<i>Fund Balance End of Year</i>	<u><u>\$226,266</u></u>	<u><u>\$226,266</u></u>	<u><u>\$253,593</u></u>	<u><u>\$27,327</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$193,758	\$193,758	\$275,522	\$81,764
Other	0	0	6,891	6,891
<i>Total Revenues</i>	<u>193,758</u>	<u>193,758</u>	<u>282,413</u>	<u>88,655</u>
Expenditures				
Current:				
Public Safety				
Personal Services	133,089	219,152	198,731	20,421
Materials and Supplies	3,638	5,088	1,841	3,247
Contractual Services	119,910	128,335	106,447	21,888
Capital Outlay	0	278	278	0
Other	24,144	24,144	11,863	12,281
<i>Total Expenditures</i>	<u>280,781</u>	<u>376,997</u>	<u>319,160</u>	<u>57,837</u>
<i>Net Changes in Fund Balance</i>	(87,023)	(183,239)	(36,747)	146,492
<i>Fund Balance Beginning of Year</i>	196,165	196,165	196,165	0
Prior Year Encumbrances Appropriated	<u>26,255</u>	<u>26,255</u>	<u>26,255</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$135,397</u></u>	<u><u>\$39,181</u></u>	<u><u>\$185,673</u></u>	<u><u>\$146,492</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help America Vote Act Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$72,991	\$72,991	\$0
Other	0	0	101	101
<i>Total Revenues</i>	<u>0</u>	<u>72,991</u>	<u>73,092</u>	<u>101</u>
Expenditures				
Current:				
General Government - Judicial				
Legislative and Executive				
Personal Services	0	9,935	8,866	1,069
Materials and Supplies	0	11,500	8,857	2,643
Contractual Services	0	3,500	3,465	35
Capital Outlay	36,045	54,545	41,163	13,382
Other	0	16,463	15,963	500
<i>Total Expenditures</i>	<u>36,045</u>	<u>95,943</u>	<u>78,314</u>	<u>17,629</u>
<i>Net Changes in Fund Balance</i>	(36,045)	(22,952)	(5,222)	17,730
<i>Fund Balance Beginning of Year</i>	28,435	28,435	28,435	0
Prior Year Encumbrances Appropriated	<u>7,736</u>	<u>7,736</u>	<u>7,736</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$126</u>	<u>\$13,219</u>	<u>\$30,949</u>	<u>\$17,730</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Indigent Driver Alcohol Treatment Fund
 For the Year Ended December 31, 2020*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$15,000	\$15,000	\$12,477	(\$2,523)
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	10,404	10,404	5,240	5,164
<i>Net Changes in Fund Balance</i>	4,596	4,596	7,237	2,641
<i>Fund Balance Beginning of Year</i>	194,069	194,069	194,069	0
<i>Fund Balance End of Year</i>	<u>\$198,665</u>	<u>\$198,665</u>	<u>\$201,306</u>	<u>\$2,641</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Interlock and Alcohol Monitoring Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$5,000	\$5,000	\$8,297	\$3,297
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	17,950	27,450	23,980	3,470
<i>Net Changes in Fund Balance</i>	(12,950)	(22,450)	(15,683)	6,767
<i>Fund Balance Beginning of Year</i>	15,361	15,361	15,361	0
Prior Year Encumbrances Appropriated	7,750	7,750	7,750	0
<i>Fund Balance End of Year</i>	<u>\$10,161</u>	<u>\$661</u>	<u>\$7,428</u>	<u>\$6,767</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$8,000	\$8,000	\$7,150	(\$850)
Expenditures				
Current:				
General Government - Judicial				
Other	8,375	10,375	7,998	2,377
<i>Net Changes in Fund Balance</i>	(375)	(2,375)	(848)	1,527
<i>Fund Balance Beginning of Year</i>	29,573	29,573	29,573	0
Prior Year Encumbrances Appropriated	1,275	1,275	1,275	0
<i>Fund Balance End of Year</i>	<u>\$30,473</u>	<u>\$28,473</u>	<u>\$30,000</u>	<u>\$1,527</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Law Enforcement Assistance Fund
 For the Year Ended December 31, 2020*

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Overtime Project Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$21,117	\$21,117	\$9,640	(\$11,477)
Other	0	0	284	284
<i>Total Revenues</i>	21,117	21,117	9,924	(11,193)
Expenditures				
Current:				
Public Safety				
Personal Services	22,308	22,308	9,014	13,294
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,191)	(1,191)	910	2,101
Other Financing Uses				
Advances Out	0	0	(27,656)	(27,656)
<i>Net Change in Fund Balance</i>	(1,191)	(1,191)	(26,746)	(25,555)
<i>Fund Balance Beginning of Year</i>	38,613	38,613	38,613	0
Prior Year Outstanding Advances	(27,656)	(27,656)	0	27,656
<i>Fund Balance End of Year</i>	<u>\$9,766</u>	<u>\$9,766</u>	<u>\$11,867</u>	<u>\$2,101</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Records Management Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$98,266	\$98,266	\$97,493	(\$773)
Expenditures				
Current:				
Public Safety				
Contractual Services	65,833	65,833	62,400	3,433
Capital Outlay	28,000	120,000	110,000	10,000
<i>Total Expenditures</i>	93,833	185,833	172,400	13,433
<i>Net Changes in Fund Balance</i>	4,433	(87,567)	(74,907)	12,660
<i>Fund Balance Beginning of Year</i>	91,298	91,298	91,298	0
Prior Year Encumbrances Appropriated	1,029	1,029	1,029	0
<i>Fund Balance End of Year</i>	\$96,760	\$4,760	\$17,420	\$12,660

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resource Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$91,000	\$91,000	\$87,207	(\$3,793)
Other	0	0	49	49
<i>Total Revenues</i>	<u>91,000</u>	<u>91,000</u>	<u>87,256</u>	<u>(3,744)</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	5,601	5,601	3,471	2,130
Materials and Supplies	500	500	45	455
Contractual Services	114,004	114,004	108,752	5,252
Capital Outlay	8,118	8,118	0	8,118
Other	3,714	3,714	1,834	1,880
<i>Total Expenditures</i>	<u>131,937</u>	<u>131,937</u>	<u>114,102</u>	<u>17,835</u>
<i>Net Changes in Fund Balances</i>	(40,937)	(40,937)	(26,846)	14,091
<i>Fund Balance Beginning of Year</i>	250,617	250,617	250,617	0
Prior Year Encumbrances Appropriated	<u>16,373</u>	<u>16,373</u>	<u>16,373</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$226,053</u></u>	<u><u>\$226,053</u></u>	<u><u>\$240,144</u></u>	<u><u>\$14,091</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Library and Legal Research Fund
 For the Year Ended December 31, 2020*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$76	\$76
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Capital Outlay	0	7,039	7,020	19
<i>Net Changes in Fund Balances</i>	0	(7,039)	(6,944)	95
<i>Fund Balance Beginning of Year</i>	11,611	11,611	11,611	0
<i>Fund Balance End of Year</i>	<u>\$11,611</u>	<u>\$4,572</u>	<u>\$4,667</u>	<u>\$95</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$941,361	\$821,361	\$735,847	(\$85,514)
Intergovernmental	82,973	82,973	83,661	688
<i>Total Revenues</i>	1,024,334	904,334	819,508	(84,826)
Expenditures				
Current:				
Health				
Contractual Services	941,361	821,361	819,508	1,853
<i>Net Changes in Fund Balance</i>	82,973	82,973	0	(82,973)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$82,973</u>	<u>\$82,973</u>	<u>\$0</u>	<u>(\$82,973)</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$130,000	\$130,000	\$145,352	\$15,352
Other	0	0	1,783	1,783
<i>Total Revenues</i>	<u>130,000</u>	<u>130,000</u>	<u>147,135</u>	<u>17,135</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	177,447	177,447	166,058	11,389
Other	4,848	4,848	4,710	138
<i>Total Expenditures</i>	<u>182,295</u>	<u>182,295</u>	<u>170,768</u>	<u>11,527</u>
<i>Net Changes in Fund Balance</i>	(52,295)	(52,295)	(23,633)	28,662
<i>Fund Balance Beginning of Year</i>	80,042	80,042	80,042	0
Prior Year Encumbrances Appropriated	<u>348</u>	<u>348</u>	<u>348</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,095</u></u>	<u><u>\$28,095</u></u>	<u><u>\$56,757</u></u>	<u><u>\$28,662</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$250	\$250	\$243	(\$7)
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	250	250	243	(7)
<i>Fund Balance Beginning of Year</i>	8,403	8,403	8,403	0
<i>Fund Balance End of Year</i>	<u>\$8,653</u>	<u>\$8,653</u>	<u>\$8,646</u>	<u>(\$7)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probation Services Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$225,000	\$225,000	\$225,000	\$0
Other	0	0	101	101
<i>Total Revenues</i>	<u>225,000</u>	<u>225,000</u>	<u>225,101</u>	<u>\$101</u>
Expenditures				
Current:				
Public Safety				
Personal Services	130,020	155,806	152,730	3,076
Materials and Supplies	1,000	2,000	1,346	654
Contractual Services	6,302	23,802	23,447	355
Capital Outlay	10,000	34,241	32,250	1,991
Other	25,172	23,102	16,927	6,175
<i>Total Expenditures</i>	<u>172,494</u>	<u>238,951</u>	<u>226,700</u>	<u>12,251</u>
<i>Net Changes in Fund Balance</i>	52,506	(13,951)	(1,599)	12,352
<i>Fund Balance Beginning of Year</i>	82,061	82,061	82,061	0
Prior Year Encumbrances Appropriated	474	474	474	0
<i>Fund Balance End of Year</i>	<u>\$135,041</u>	<u>\$68,584</u>	<u>\$80,936</u>	<u>\$12,352</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prepayment Interest Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$2,000	\$2,000	\$2,769	\$769
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	2,000	2,000	2,769	769
<i>Fund Balance Beginning of Year</i>	13,672	13,672	13,672	0
<i>Fund Balance End of Year</i>	<u>\$15,672</u>	<u>\$15,672</u>	<u>\$16,441</u>	<u>\$769</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$565,000	\$565,000	\$685,316	\$120,316
Other	4,215	4,215	6,592	2,377
<i>Total Revenues</i>	<u>569,215</u>	<u>569,215</u>	<u>691,908</u>	<u>122,693</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	486,135	492,168	352,734	139,434
Materials and Supplies	13,094	13,094	10,293	2,801
Contractual Services	199,785	193,752	122,037	71,715
Capital Outlay	17,709	17,709	5,362	12,347
Other	9,417	9,417	3,992	5,425
<i>Total Expenditures</i>	<u>726,140</u>	<u>726,140</u>	<u>494,418</u>	<u>231,722</u>
<i>Net Changes in Fund Balance</i>	(156,925)	(156,925)	197,490	354,415
<i>Fund Balance Beginning of Year</i>	1,399,089	1,399,089	1,399,089	0
Prior Year Encumbrances Appropriated	49,824	49,824	49,824	0
<i>Fund Balance End of Year</i>	<u>\$1,291,988</u>	<u>\$1,291,988</u>	<u>\$1,646,403</u>	<u>\$354,415</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$202	\$202
Expenditures				
Current:				
Economic Development				
Contractual Services	7,000	7,000	0	7,000
<i>Net Changes in Fund Balance</i>	(7,000)	(7,000)	202	7,202
<i>Fund Balance Beginning of Year</i>	66,926	66,926	66,926	0
<i>Fund Balance End of Year</i>	<u>\$59,926</u>	<u>\$59,926</u>	<u>\$67,128</u>	<u>\$7,202</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Railroad Grade Crossing Improvement Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$6,000	\$6,000	\$400	(\$5,600)
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	6,000	6,000	400	(5,600)
<i>Fund Balance Beginning of Year</i>	77,479	77,479	77,479	0
<i>Fund Balance End of Year</i>	<u>\$83,479</u>	<u>\$83,479</u>	<u>\$77,879</u>	<u>(\$5,600)</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$15,000	\$15,000	\$29,700	\$14,700
Other	0	0	149	149
<i>Total Revenues</i>	15,000	15,000	29,849	14,849
Expenditures				
Current:				
General Government - Judicial				
Personal Services	19,392	19,392	19,367	25
<i>Net Changes in Fund Balance</i>	(4,392)	(4,392)	10,482	14,874
<i>Fund Balance Beginning of Year</i>	81,093	81,093	81,093	0
<i>Fund Balance End of Year</i>	<u>\$76,701</u>	<u>\$76,701</u>	<u>\$91,575</u>	<u>\$14,874</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$225,000	\$225,000	\$285,435	\$60,435
Fines and Forfeitures	6,750	6,750	7,562	812
Other	0	0	3,916	3,916
<i>Total Revenues</i>	<u>231,750</u>	<u>231,750</u>	<u>296,913</u>	<u>65,163</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	212,149	237,749	235,766	1,983
Contractual Services	69,337	84,837	80,944	3,893
Capital Outlay	73,182	72,947	61,498	11,449
Other	11,953	3,953	3,274	679
<i>Total Expenditures</i>	<u>366,621</u>	<u>399,486</u>	<u>381,482</u>	<u>18,004</u>
<i>Net Changes in Fund Balance</i>	(134,871)	(167,736)	(84,569)	83,167
<i>Fund Balance Beginning of Year</i>	419,756	419,756	419,756	0
Prior Year Encumbrances Appropriated	<u>10,765</u>	<u>10,765</u>	<u>10,765</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$295,650</u></u>	<u><u>\$262,785</u></u>	<u><u>\$345,952</u></u>	<u><u>\$83,167</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Special Projects-Common Pleas Fund
 For the Year Ended December 31, 2020*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$17,000	\$17,000	\$27,154	\$10,154
Expenditures				
Current:				
General Government - Judicial				
Personal Services	19,393	19,393	3,273	16,120
Contractual Services	988	988	0	988
Capital Outlay	10,000	13,451	13,128	323
Other	4,951	1,500	0	1,500
<i>Total Expenditures</i>	<u>35,332</u>	<u>35,332</u>	<u>16,401</u>	<u>18,931</u>
<i>Net Changes in Fund Balance</i>	(18,332)	(18,332)	10,753	29,085
<i>Fund Balance Beginning of Year</i>	<u>53,507</u>	<u>53,507</u>	<u>53,507</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$35,175</u></u>	<u><u>\$35,175</u></u>	<u><u>\$64,260</u></u>	<u><u>\$29,085</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Management District Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$520,500	\$520,500	\$969,639	\$449,139
Other	0	0	3,615	3,615
<i>Total Revenues</i>	<u>520,500</u>	<u>520,500</u>	<u>973,254</u>	<u>452,754</u>
Expenditures				
Current:				
Health				
Personal Services	396,626	396,626	376,829	19,797
Materials and Supplies	38,400	28,400	23,053	5,347
Contractual Services	159,322	224,145	205,990	18,155
Capital Outlay	13,893	13,893	6,581	7,312
Other	4,545	4,545	4,224	321
<i>Total Expenditures</i>	<u>612,786</u>	<u>667,609</u>	<u>616,677</u>	<u>50,932</u>
<i>Net Changes in Fund Balance</i>	(92,286)	(147,109)	356,577	503,686
<i>Fund Balance Beginning of Year</i>	573,150	573,150	573,150	0
Prior Year Encumbrances Appropriated	31,831	31,831	31,831	0
<i>Fund Balance End of Year</i>	<u>\$512,695</u>	<u>\$457,872</u>	<u>\$961,558</u>	<u>\$503,686</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Certificate Administration Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,000	\$2,000	\$600	(\$1,400)
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Materials and Supplies	2,081	2,081	1,048	1,033
Contractual Services	4,314	4,314	1,952	2,362
<i>Total Expenditures</i>	6,395	6,395	3,000	3,395
<i>Net Changes in Fund Balance</i>	(4,395)	(4,395)	(2,400)	1,995
<i>Fund Balance Beginning of Year</i>	16,240	16,240	16,240	0
Prior Year Encumbrances Appropriated	152	152	152	0
<i>Fund Balance End of Year</i>	\$11,997	\$11,997	\$13,992	\$1,995

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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$3,000	\$3,000	\$3,000	\$0
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Other	2,500	2,500	1,500	1,000
<i>Net Changes in Fund Balance</i>	500	500	1,500	1,000
<i>Fund Balance Beginning of Year</i>	36,391	36,391	36,391	0
<i>Fund Balance End of Year</i>	<u>\$36,891</u>	<u>\$36,891</u>	<u>\$37,891</u>	<u>\$1,000</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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$84,720	\$84,720	\$85,521	\$801
Expenditures				
Current:				
Public Safety				
Personal Services	85,532	87,532	86,352	1,180
Capital Outlay	200	200	122	78
Other	2,300	300	0	300
<i>Total Expenditures</i>	88,032	88,032	86,474	1,558
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(3,312)	(3,312)	(953)	2,359
Other Financing Sources (Uses)				
Advances In	0	0	88,032	88,032
Advances Out	0	0	(58,000)	(58,000)
Transfers In	6,108	6,108	6,108	0
<i>Total Other Financing Sources (Uses)</i>	6,108	6,108	36,140	30,032
<i>Net Changes in Fund Balance</i>	2,796	2,796	35,187	32,391
<i>Fund Balance Beginning of Year</i>	6,851	6,851	6,851	0
<i>Fund Balance End of Year</i>	\$9,647	\$9,647	\$42,038	\$32,391

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Wireless E-911 Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$92,528	\$92,528	\$92,947	\$419
Expenditures				
Current:				
Public Safety				
Contractual Services	88,802	88,802	87,833	969
Capital Outlay	25,000	25,000	0	25,000
<i>Total Expenditures</i>	113,802	113,802	87,833	25,969
<i>Net Changes in Fund Balance</i>	(21,274)	(21,274)	5,114	26,388
<i>Fund Balance Beginning of Year</i>	62,933	62,933	62,933	0
Prior Year Encumbrances Appropriated	1,802	1,802	1,802	0
<i>Fund Balance End of Year</i>	\$43,461	\$43,461	\$69,849	\$26,388

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, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$20,230	\$20,230	\$20,050	(\$180)
Charges for Services	87,050	87,050	87,050	0
Rent	86,185	86,185	86,185	0
<i>Total Revenues</i>	<u>193,465</u>	<u>193,465</u>	<u>193,285</u>	<u>(180)</u>
Expenditures				
Debt Service:				
Principal Retirement	583,104	583,104	575,778	7,326
Interest and Fiscal Charges	152,493	152,493	152,473	20
<i>Total Expenditures</i>	<u>735,597</u>	<u>735,597</u>	<u>728,251</u>	<u>7,346</u>
<i>Excess of Revenues Under Expenditures</i>	(542,132)	(542,132)	(534,966)	7,166
Other Financing Sources				
Transfers In	541,579	541,579	541,471	(108)
<i>Net Changes in Fund Balance</i>	(553)	(553)	6,505	7,058
<i>Fund Balance Beginning of Year</i>	<u>28,590</u>	<u>28,590</u>	<u>28,590</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,037</u></u>	<u><u>\$28,037</u></u>	<u><u>\$35,095</u></u>	<u><u>\$7,058</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Other	\$0	\$0	\$10,353	\$10,353
Expenditures				
Capital Outlay				
Contractual Services	49,000	158,950	147,512	11,438
Capital Outlay	244,320	244,323	229,270	15,053
<i>Total Expenditures</i>	<u>293,320</u>	<u>403,273</u>	<u>376,782</u>	<u>26,491</u>
<i>Excess of Revenues Under Expenditures</i>	(293,320)	(403,273)	(366,429)	36,844
Other Financing Sources				
Transfers In	266,320	266,320	266,320	0
<i>Net Changes in Fund Balance</i>	(27,000)	(136,953)	(100,109)	36,844
<i>Fund Balance Beginning of Year</i>	131,745	131,745	131,745	0
Prior Year Encumbrances Appropriated	9,000	9,000	9,000	0
<i>Fund Balance End of Year</i>	<u>\$113,745</u>	<u>\$3,792</u>	<u>\$40,636</u>	<u>\$36,844</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Courthouse Roof and Projects Fund
 For the Year Ended December 31, 2020*

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Public Works Commission Projects Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$146,662	\$146,662	\$100,921	(\$45,741)
Expenditures				
Capital Outlay				
Contractual Services	146,662	146,662	100,921	45,741
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Electronic Document Management System Fund
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$25,529	\$25,529	\$0	(\$25,529)
Expenses				
Materials and Supplies	500	500	0	500
Contractual Services	15,029	15,029	2,624	12,405
Capital Outlay	55,856	55,856	33,939	21,917
<i>Total Expenses</i>	<u>71,385</u>	<u>71,385</u>	<u>36,563</u>	<u>34,822</u>
<i>Net Changes in Fund Balance</i>	(45,856)	(45,856)	(36,563)	9,293
<i>Fund Balance Beginning of Year</i>	10,326	10,326	10,326	0
Prior Year Encumbrances Appropriated	<u>35,856</u>	<u>35,856</u>	<u>35,856</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$326</u></u>	<u><u>\$326</u></u>	<u><u>\$9,619</u></u>	<u><u>\$9,293</u></u>

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STATISTICAL
SECTION

Crawford County, Ohio
Statistical Section Description

This part of Crawford County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

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Financial Trends S2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity..... S12

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity S24

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information S29

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information S31

These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

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

Crawford County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2011	2012	2013	2014
Governmental Activities				
Net Investment in Capital Assets	\$42,030,439	\$41,156,048	\$37,481,382	\$37,228,378
Restricted	18,254,085	20,356,982	20,379,552	20,606,359
Unrestricted (Deficit)	3,831,465	4,979,713	6,071,811	(4,945,528)
Total Governmental Activities Net Position	<u>64,115,989</u>	<u>66,492,743</u>	<u>63,932,745</u>	<u>52,889,209</u>
Business-Type Activities				
Net Investment in Capital Assets	1,174,473	1,121,463	5,383,600	5,277,521
Unrestricted	119,397	179,511	215,124	196,879
Total Business-Type Activities Net Position	<u>1,293,870</u>	<u>1,300,974</u>	<u>5,598,724</u>	<u>5,474,400</u>
Primary Government				
Net Investment in Capital Assets	43,204,912	42,277,511	42,864,982	42,505,899
Restricted	18,254,085	20,356,982	20,379,552	20,606,359
Unrestricted (Deficit)	3,950,862	5,159,224	6,286,935	(4,748,649)
Total Primary Government Net Position	<u>\$65,409,859</u>	<u>\$67,793,717</u>	<u>\$69,531,469</u>	<u>\$58,363,609</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.
The County reported the impact of GASB Statement No. 75 beginning in 2017.

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$38,489,024	\$38,848,634	\$39,697,854	\$41,473,268	\$41,290,794	\$41,741,653
20,732,376	22,655,490	24,286,107	25,708,894	28,374,768	34,677,495
<u>(4,124,196)</u>	<u>(5,776,469)</u>	<u>(15,078,610)</u>	<u>(16,660,409)</u>	<u>(20,770,627)</u>	<u>(22,731,307)</u>
<u>55,097,204</u>	<u>55,727,655</u>	<u>48,905,351</u>	<u>50,521,753</u>	<u>48,894,935</u>	<u>53,687,841</u>
5,195,402	5,092,243	4,995,005	4,896,392	4,802,763	4,649,021
212,699	251,919	298,170	351,075	271,355	248,133
<u>5,408,101</u>	<u>5,344,162</u>	<u>5,293,175</u>	<u>5,247,467</u>	<u>5,074,118</u>	<u>4,897,154</u>
43,684,426	43,940,877	44,692,859	46,369,660	46,093,557	46,390,674
20,732,376	22,655,490	24,286,107	25,708,894	28,374,768	34,677,495
<u>(3,911,497)</u>	<u>(5,524,550)</u>	<u>(14,780,440)</u>	<u>(16,309,334)</u>	<u>(20,499,272)</u>	<u>(22,483,174)</u>
<u>\$60,505,305</u>	<u>\$61,071,817</u>	<u>\$54,198,526</u>	<u>\$55,769,220</u>	<u>\$53,969,053</u>	<u>\$58,584,995</u>

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

	2011	2012	2013	2014
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$4,184,705	\$4,247,964	\$4,109,188	\$4,233,970
Judicial	2,168,933	2,288,337	2,292,230	2,398,258
Internal Service Fund-External Portion	0	0	0	0
Public Safety				
Criminal Justice Services	1,960,973	1,908,111	1,942,384	2,188,681
Jail Operation	2,100,250	2,282,282	2,488,758	2,581,772
Other Public Safety	1,693,219	1,877,806	1,778,645	1,659,392
Public Works	12,675,447	11,949,745	11,257,175	11,226,605
Health				
Developmental Disabilities	4,774,233	4,767,686	4,715,932	5,183,784
Other Health	1,298,936	1,235,941	1,258,607	1,193,406
Human Services				
Child Welfare	1,798,983	1,940,609	2,102,160	1,989,641
County Home	553,065	0	0	0
Job and Family Services	4,475,883	3,463,289	3,404,357	3,523,229
Other Human Services	1,735,252	1,592,655	2,065,527	1,546,153
Economic Development	138,378	90,192	108,501	82,771
Interest and Fiscal Charges	649,060	730,294	555,989	483,415
Total Governmental Activities Expenses	<u>40,207,317</u>	<u>38,374,911</u>	<u>38,079,453</u>	<u>38,291,077</u>
Business-Type Activities				
Sewer	201,194	216,709	251,716	368,446
Total Primary Government Expenses	<u>40,408,511</u>	<u>38,591,620</u>	<u>38,331,169</u>	<u>38,659,523</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	3,248,573	3,070,951	2,633,059	2,071,950
Judicial	1,245,745	1,207,404	1,198,313	1,147,836
Internal Service Fund-External Portion	0	0	0	0
Public Safety				
Criminal Justice Services	1,910	33	34	0
Jail Operation	59,657	144,590	134,379	97,231
Other Public Safety	582,554	517,878	482,073	496,577
Public Works	6,615,393	6,779,405	6,034,977	5,884,800
Health				
Developmental Disabilities	0	0	0	0
Other Health	725,001	675,792	590,725	534,508
Human Services				
Child Welfare	71,227	38,254	101,935	73,138
County Home	75,035	0	0	0
Job and Family Services	1,126,165	1,131,873	839,455	451,077
Other Human Services	165,978	172,435	283,869	291,885
Economic Development	1,000	0	0	0
Operating Grants, Contributions, and Interest	12,722,777	12,717,807	11,921,292	13,209,560
Capital Grants and Contributions	29,081	486,753	1,681,557	204,192
Total Governmental Activities Program Revenues	<u>26,670,096</u>	<u>26,943,175</u>	<u>25,901,668</u>	<u>24,462,754</u>

2015	2016	2017	2018	2019	2020
\$4,465,816	\$4,903,590	\$5,232,867	\$5,302,283	\$5,743,474	\$5,801,535
2,512,270	2,765,487	3,120,251	3,464,322	3,958,450	3,931,839
6,395	6,296	4,456	6,738	0	0
2,080,966	2,072,271	2,043,690	2,256,147	2,440,698	2,865,236
2,476,862	2,551,435	2,581,532	2,769,632	2,871,693	3,255,104
1,736,161	1,972,018	2,362,087	2,469,559	3,516,189	2,421,472
10,379,311	9,447,354	10,977,579	10,647,776	12,103,072	13,395,207
5,486,464	4,443,148	5,099,270	4,088,240	4,451,754	4,053,083
736,609	1,277,227	1,218,419	1,550,766	2,305,530	2,261,200
2,174,443	2,056,701	2,426,732	2,869,574	3,679,317	3,553,047
0	0	0	0	0	0
3,506,450	3,257,074	3,405,389	4,219,903	4,248,846	4,704,633
1,551,877	1,826,425	2,314,488	2,198,110	3,015,304	2,684,345
24,592	92,963	120,147	56,714	19,645	1,929,193
495,050	359,249	311,815	219,130	190,330	158,739
37,633,266	37,031,238	41,218,722	42,118,894	48,544,302	51,014,633
339,942	320,400	330,202	345,635	403,894	405,955
37,973,208	37,351,638	41,548,924	42,464,529	48,948,196	51,420,588
2,228,320	2,336,681	2,151,489	2,742,914	2,919,172	3,450,322
1,180,323	1,449,204	1,488,745	1,434,620	1,341,696	1,242,311
5,792	6,669	4,414	6,503	0	0
0	0	0	2,113	0	0
118,884	153,192	160,692	90,351	234,782	144,406
531,780	621,213	608,563	674,876	679,406	735,513
5,244,223	4,956,948	6,662,262	5,118,991	6,469,281	8,301,876
67,136	228,614	264,340	34,920	0	0
456,422	595,735	777,043	766,816	930,939	1,131,669
150,613	36,001	72,792	0	89,381	95,610
0	0	0	0	0	0
507,621	348,148	844,787	894,990	1,100,164	1,191,328
279,130	282,015	179,283	196,888	180,573	170,152
0	0	0	0	0	0
13,437,791	12,459,233	13,008,227	13,248,109	15,086,480	17,448,057
1,152,779	139,038	703,745	1,624,537	0	145,921
25,360,814	23,612,691	26,926,382	26,836,628	29,031,874	34,057,165

(continued)

Crawford County, Ohio
Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Business-Type Activities				
Charges for Services				
Sewer	\$219,887	\$223,354	\$222,037	\$236,943
Total Primary Government				
Program Revenues	<u>26,889,983</u>	<u>27,166,529</u>	<u>26,123,705</u>	<u>24,699,697</u>
Net (Expense)/Revenue				
Governmental Activities	(13,537,221)	(11,431,736)	(12,177,785)	(13,828,323)
Business-Type Activities	<u>18,693</u>	<u>6,645</u>	<u>(29,679)</u>	<u>(131,503)</u>
Total Primary Government Net Expense	<u>(13,518,528)</u>	<u>(11,425,091)</u>	<u>(12,207,464)</u>	<u>(13,959,826)</u>
General Revenues and Other				
Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,379,673	1,231,181	1,166,292	1,129,589
Public Safety-Criminal Justice Services	1,349,190	1,541,850	1,459,508	1,413,076
Health-Developmental Disabilities	2,658,218	2,692,398	2,628,601	2,550,175
Health-Mental Health	0	0	0	0
Human Services-Child Welfare	185,855	190,009	188,240	184,848
Human Services-County Home	451,457	0	0	0
Human Services-Council on Aging	444,357	448,059	424,226	410,828
Sales Taxes Levied for:				
General Operating	3,307,658	3,577,282	3,531,698	3,676,997
Public Safety-Jail Operation	1,308,684	1,443,220	1,413,538	1,468,679
Public Safety-Jail Debt	343,736	345,371	352,264	368,670
Grants and Entitlements not Restricted to				
Specific Purposes	1,464,173	1,034,480	1,182,025	1,273,157
Interest	197,143	171,207	120,319	148,677
Other	1,254,884	1,133,433	1,478,149	1,183,483
Transfers	<u>0</u>	<u>0</u>	<u>(4,327,073)</u>	<u>(7,000)</u>
Total Governmental Activities	<u>14,345,028</u>	<u>13,808,490</u>	<u>9,617,787</u>	<u>13,801,179</u>
Business-Type Activities				
Other	739	459	356	179
Transfers	<u>0</u>	<u>0</u>	<u>4,327,073</u>	<u>7,000</u>
Total Business-Type Activities	<u>739</u>	<u>459</u>	<u>4,327,429</u>	<u>7,179</u>
Total Primary Government	<u>14,345,767</u>	<u>13,808,949</u>	<u>13,945,216</u>	<u>13,808,358</u>
Change in Net Position				
Governmental Activities	807,807	2,376,754	(2,559,998)	(27,144)
Business-Type Activities	<u>19,432</u>	<u>7,104</u>	<u>4,297,750</u>	<u>(124,324)</u>
Total Primary Government	<u>\$827,239</u>	<u>\$2,383,858</u>	<u>\$1,737,752</u>	<u>(\$151,468)</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.
Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2015	2016	2017	2018	2019	2020
<u>\$256,354</u>	<u>\$256,461</u>	<u>\$276,770</u>	<u>\$299,875</u>	<u>\$230,464</u>	<u>\$228,854</u>
<u>25,617,168</u>	<u>23,869,152</u>	<u>27,203,152</u>	<u>27,136,503</u>	<u>29,262,338</u>	<u>34,286,019</u>
<u>(12,272,452)</u>	<u>(13,418,547)</u>	<u>(14,292,340)</u>	<u>(15,282,266)</u>	<u>(19,512,428)</u>	<u>(16,957,468)</u>
<u>(83,588)</u>	<u>(63,939)</u>	<u>(53,432)</u>	<u>(45,760)</u>	<u>(173,430)</u>	<u>(177,101)</u>
<u>(12,356,040)</u>	<u>(13,482,486)</u>	<u>(14,345,772)</u>	<u>(15,328,026)</u>	<u>(19,685,858)</u>	<u>(17,134,569)</u>
1,170,608	1,319,544	1,290,976	1,376,580	1,504,207	2,081,619
1,438,602	1,462,215	1,474,637	1,530,290	1,687,591	2,410,330
2,603,899	2,644,429	2,667,054	2,767,707	3,053,639	3,837,932
0	0	0	540,714	613,830	876,630
188,979	167,451	301,651	1,312,750	1,342,032	1,867,041
0	0	0	0	0	0
430,710	543,039	547,585	567,792	625,637	1,057,686
4,002,345	4,037,295	3,953,179	3,903,166	4,122,094	4,332,340
1,618,044	1,630,847	1,600,021	1,519,621	1,318,393	2,162,925
383,130	387,847	377,247	431,605	242,721	0
1,345,056	1,241,195	3,238,121	1,441,800	1,413,773	1,279,092
237,446	148,824	314,720	557,898	1,204,189	836,882
1,078,812	466,312	546,661	739,199	757,504	1,007,897
<u>(17,184)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>14,480,447</u>	<u>14,048,998</u>	<u>16,311,852</u>	<u>16,689,122</u>	<u>17,885,610</u>	<u>21,750,374</u>
105	0	2,445	52	81	137
<u>17,184</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>17,289</u>	<u>0</u>	<u>2,445</u>	<u>52</u>	<u>81</u>	<u>137</u>
<u>14,497,736</u>	<u>14,048,998</u>	<u>16,314,297</u>	<u>16,689,174</u>	<u>17,885,691</u>	<u>21,750,511</u>
2,207,995	630,451	2,019,512	1,406,856	(1,626,818)	4,792,906
<u>(66,299)</u>	<u>(63,939)</u>	<u>(50,987)</u>	<u>(45,708)</u>	<u>(173,349)</u>	<u>(176,964)</u>
<u>\$2,141,696</u>	<u>\$566,512</u>	<u>\$1,968,525</u>	<u>\$1,361,148</u>	<u>(\$1,800,167)</u>	<u>\$4,615,942</u>

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Fund				
Nonspendable	\$258,787	\$329,346	\$251,454	\$208,899
Restricted	0	0	0	0
Assigned	261,850	290,771	2,520,300	1,416,901
Unassigned	<u>3,399,135</u>	<u>4,502,788</u>	<u>3,205,186</u>	<u>4,112,258</u>
Total General Fund	<u>3,919,772</u>	<u>5,122,905</u>	<u>5,976,940</u>	<u>5,738,058</u>
All Other Governmental Funds				
Nonspendable	280,566	297,109	374,397	371,049
Restricted	14,593,520	15,676,112	16,087,667	16,315,594
Committed	69,572	4,394	21,826	86,652
Assigned	0	0	0	85,270
Unassigned (Deficit)	<u>(574,714)</u>	<u>(129,032)</u>	<u>(63,156)</u>	<u>(76,687)</u>
Total All Other Governmental Funds	<u>14,368,944</u>	<u>15,848,583</u>	<u>16,420,734</u>	<u>16,781,878</u>
Total Governmental Funds	<u><u>\$18,288,716</u></u>	<u><u>\$20,971,488</u></u>	<u><u>\$22,397,674</u></u>	<u><u>\$22,519,936</u></u>

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$248,567	\$237,775	\$280,835	\$234,687	\$275,289	\$344,789
0	0	0	56,285	56,405	0
770,393	1,051,104	1,573,800	3,306,946	2,640,955	3,399,231
<u>5,149,047</u>	<u>3,756,774</u>	<u>4,959,227</u>	<u>2,919,954</u>	<u>3,933,353</u>	<u>4,073,389</u>
<u>6,168,007</u>	<u>5,045,653</u>	<u>6,813,862</u>	<u>6,517,872</u>	<u>6,906,002</u>	<u>7,817,409</u>
497,281	621,271	479,342	512,488	516,451	609,040
17,208,033	18,716,304	20,564,366	22,163,403	24,325,896	28,786,673
77,406	107,641	125,163	129,690	154,970	95,019
99,922	283,511	114,738	353,142	249,749	135,795
<u>(286,720)</u>	<u>(15,763)</u>	<u>(91,939)</u>	<u>(2,291)</u>	<u>0</u>	<u>0</u>
<u>17,595,922</u>	<u>19,712,964</u>	<u>21,191,670</u>	<u>23,156,432</u>	<u>25,247,066</u>	<u>29,626,527</u>
<u>\$23,763,929</u>	<u>\$24,758,617</u>	<u>\$28,005,532</u>	<u>\$29,674,304</u>	<u>\$32,153,068</u>	<u>\$37,443,936</u>

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

	2011	2012	2013	2014
Revenues				
Property Taxes	\$6,412,708	\$6,121,697	\$5,844,140	\$5,706,737
Sales Taxes	4,788,146	5,352,445	5,315,660	5,477,795
Special Assessments	64,658	307,096	87,082	98,632
Charges for Services	13,182,703	13,006,264	11,451,089	10,795,781
Licenses and Permits	16,268	24,746	52,325	28,431
Fines and Forfeitures	541,269	367,586	344,327	333,815
Intergovernmental	15,250,509	14,008,903	13,891,457	14,391,820
Interest	230,280	188,485	134,035	130,124
Rent	160,529	41,985	115,301	113,301
Other	1,241,638	1,145,686	1,492,350	1,182,111
Total Revenues	41,888,708	40,564,893	38,727,766	38,258,547
Expenditures				
Current:				
General Government				
Legislative and Executive	3,909,667	4,062,611	3,805,103	4,050,722
Judicial	2,210,445	2,284,177	2,287,880	2,394,388
Public Safety	5,324,787	5,621,272	5,883,385	6,137,317
Public Works	11,846,803	11,151,044	10,069,437	10,426,548
Health	6,251,419	6,077,845	5,853,040	6,348,028
Human Services	8,535,518	6,942,884	7,052,507	6,999,959
Economic Development	135,824	91,374	107,520	98,936
Capital Outlay	1,330,716	532,137	396,464	239,788
Debt Service:				
Principal Retirement	538,334	579,445	1,029,735	931,949
Interest and Fiscal Charges	842,063	836,716	816,959	472,779
Total Expenditures	40,925,576	38,179,505	37,302,030	38,100,414
Excess of Revenues Over Expenditures	963,132	2,385,388	1,425,736	158,133
Other Financing Sources (Uses)				
General Obligation Refunding Bonds Issued	0	0	0	0
Special Assessment Bonds Issued	0	3,454	0	0
OPWC Loans Issued	0	0	0	0
OWDA Loans Issued	512,619	1,661,998	450	0
Premium on General Obligation Refunding Bonds Issued				
Refunding Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	1,781,789	293,930	1,797,837	2,601,324
Transfers Out	(1,781,789)	(1,661,998)	(1,797,837)	(2,637,195)
Total Other Financing Sources (Uses)	512,619	297,384	450	(35,871)
Net Changes in Fund Balances	\$1,475,751	\$2,682,772	\$1,426,186	\$122,262
Debt Service as a Percentage of Noncapital Expenditures	3.7%	4.0%	5.2%	3.9%

2015	2016	2017	2018	2019	2020
\$5,842,020	\$6,127,927	\$6,247,256	\$7,579,844	\$8,774,049	\$10,462,277
5,919,955	5,972,699	6,086,303	5,752,690	5,615,916	6,443,808
97,425	84,936	95,605	116,825	118,490	98,507
10,214,447	10,423,116	12,706,926	11,304,234	13,562,806	15,665,874
30,353	43,326	30,629	42,366	25,563	21,823
317,059	371,474	314,588	328,221	291,342	433,453
16,611,690	13,983,630	16,765,990	15,243,142	15,912,563	18,669,231
248,811	111,532	351,317	623,826	1,188,298	855,898
110,801	108,051	89,792	88,786	87,486	86,185
1,076,841	468,329	545,598	729,040	763,356	955,402
<u>40,469,402</u>	<u>37,695,020</u>	<u>43,234,004</u>	<u>41,808,974</u>	<u>46,339,869</u>	<u>53,692,458</u>
4,080,009	4,357,611	4,462,372	4,871,653	4,874,582	4,960,614
2,554,165	2,678,625	2,761,678	3,259,951	3,283,215	3,517,171
6,192,595	6,021,703	6,222,783	6,668,902	6,931,412	8,081,963
10,460,993	8,280,552	10,340,359	9,455,230	11,005,945	12,361,376
6,736,440	5,429,248	6,553,776	5,172,432	6,293,362	6,023,082
7,164,230	6,958,174	7,628,389	8,955,833	9,964,847	10,301,066
24,592	92,963	120,147	56,714	19,645	1,929,193
554,903	1,325,913	493,191	306,827	103,393	498,874
1,006,878	1,078,742	1,156,846	1,182,162	1,202,683	575,778
534,469	343,608	346,533	210,498	182,021	152,473
<u>39,309,274</u>	<u>36,567,139</u>	<u>40,086,074</u>	<u>40,140,202</u>	<u>43,861,105</u>	<u>48,401,590</u>
<u>1,160,128</u>	<u>1,127,881</u>	<u>3,147,930</u>	<u>1,668,772</u>	<u>2,478,764</u>	<u>5,290,868</u>
2,690,000	0	4,555,000	0	0	0
0	0	0	0	0	0
131,873	0	0	0	0	0
0	0	0	0	0	0
0	0	235,551	0	0	0
(2,570,000)	0	(4,691,566)	0	0	0
2,047,831	3,619,677	2,798,325	2,573,510	2,769,696	3,049,456
<u>(2,215,839)</u>	<u>(3,752,870)</u>	<u>(2,798,325)</u>	<u>(2,573,510)</u>	<u>(2,769,696)</u>	<u>(3,049,456)</u>
<u>83,865</u>	<u>(133,193)</u>	<u>98,985</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,243,993</u>	<u>\$994,688</u>	<u>\$3,246,915</u>	<u>\$1,668,772</u>	<u>\$2,478,764</u>	<u>\$5,290,868</u>
4.4%	4.2%	4.1%	3.7%	3.3%	1.6%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial			
2011	\$536,319,940	\$111,305,330	\$1,850,357,914	\$23,102,330	\$26,252,648
2012	536,834,910	108,394,790	1,843,513,428	24,544,880	27,891,909
2013	511,979,820	94,421,280	1,732,574,571	26,162,440	29,730,045
2014	512,028,560	92,978,990	1,728,593,000	27,133,560	30,833,591
2015	512,185,440	91,951,370	1,726,105,171	28,242,690	32,093,966
2016	595,445,730	88,227,610	1,953,352,400	31,540,120	35,841,045
2017	595,615,260	87,323,620	1,951,253,942	35,515,150	40,358,125
2018	595,332,950	87,231,620	1,950,184,485	38,333,300	43,560,568
2019	589,163,480	95,355,490	1,955,768,485	87,431,890	99,354,420
2020	590,432,700	96,248,050	1,961,945,000	334,765,980	380,415,886

Source: Crawford County Auditor

- (1): Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-14 and S-15 for the direct rate by property type.

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property.

The personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed.

Total		
Assessed Value	Estimated Actual Value	Weighted Average Tax Rate (1)
\$670,727,600	\$1,876,610,562	\$11.86
669,774,580	1,871,405,337	12.05
632,563,540	1,762,304,616	12.06
632,141,110	1,759,426,591	12.08
632,379,500	1,758,199,137	11.14
715,213,460	1,989,193,445	11.11
718,454,030	1,991,612,067	12.63
720,897,870	1,993,745,053	12.73
771,950,860	2,055,122,905	12.73
1,021,446,730	2,342,360,886	11.47

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

County	2011	2012	2013	2014	2015
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	4.77	4.94	4.95	4.97	4.27
Commercial/Industrial	4.79	5.00	5.00	5.00	5.00
Tangible/Personal	5.00	5.00	5.00	5.00	5.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	1.00	1.00	1.00	1.00	0.86
Commercial/Industrial	1.00	1.00	1.00	1.00	1.00
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services					
Effective Millage Rates					
Residential/Agriculture	0.30	0.32	0.32	0.32	0.28
Commercial/Industrial	0.44	0.48	0.50	0.50	0.50
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.80	0.80	0.80	0.80	0.86
Commercial/Industrial	0.80	0.80	0.80	0.80	1.00
Tangible/Personal	0.80	0.80	0.80	0.80	1.00
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	2.75	2.75	2.75	2.75	2.36
Commercial/Industrial	2.75	2.75	2.75	2.75	2.75
Tangible/Personal	2.75	2.75	2.75	2.75	2.75
Total County (Total Direct Rate)	<u>12.25</u>	<u>12.25</u>	<u>12.25</u>	<u>12.25</u>	<u>12.45</u>
Effective Millage Rates					
Residential/Agriculture	11.82	12.01	12.02	12.04	10.83
Commercial/Industrial	11.98	12.23	12.25	12.25	12.45
Tangible/Personal	12.25	12.25	12.25	12.25	12.45
Total Weighted Average Tax Rate	11.86	12.05	12.06	12.08	11.14
School Districts					
Buckeye Central	28.08-30.18	26.44-29.79	25.94-29.29	25.89-29.13	25.32-28.68
Bucyrus	38.07-40.56	41.97-43.11	43.85-46.95	43.91-47.10	44.52-47.76
Colonel Crawford	27.00-43.07	27.44-41.84	27.47-42.30	27.49-42.46	27.00-42.50
Crestline	40.49-55.47	45.05-60.72	43.45-59.52	42.83-60.54	41.36-59.90
Galion	33.79-42.49	37.11-47.80	37.20-48.62	37.03-49.07	36.53-49.21
Wynford	30.20-34.22	28.85-37.00	27.99-36.73	27.97-36.67	25.30-35.84
Joint Vocational School Districts					
Pioneer	2.03-2.40	2.08-2.55	2.08-2.59	2.83-3.39	2.70-3.41
Tri-Rivers	2.21-3.49	2.21-3.56	2.04-3.55	2.00-3.62	2.00-3.65
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

2016	2017	2018	2019	2020
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
4.27	4.28	4.34	4.35	2.18
5.00	5.00	5.00	4.61	2.27
5.00	5.00	5.00	5.00	2.50
0.86	0.86	0.87	0.88	0.88
1.00	1.00	1.00	0.92	0.91
1.00	1.00	1.00	1.00	1.00
0.28	1.78	1.78	1.78	1.78
0.50	2.00	2.00	1.84	1.82
0.50	2.00	2.00	2.00	2.00
0.86	0.86	0.87	0.88	1.63
1.00	1.00	1.00	0.92	1.65
1.00	1.00	1.00	1.00	1.75
2.37	2.37	2.40	2.41	2.41
2.75	2.75	2.75	2.54	2.50
2.75	2.75	2.75	2.75	2.75
<u>12.45</u>	<u>13.95</u>	<u>13.95</u>	<u>13.95</u>	<u>12.20</u>
10.84	12.35	12.46	12.50	11.08
12.45	13.95	13.95	13.03	11.35
12.45	13.95	13.95	13.95	12.20
11.11	12.63	12.73	12.73	11.47
24.92-28.24	24.97-28.77	25.47-26.45	22.26-23.32	23.52-23.54
45.42-48.67	45.71-49.81	42.71-46.66	42.99-46.24	43.08-46.13
28.01-43.50	28.00-43.47	28.54-39.75	28.53-39.36	28.24-39.06
42.24-60.94	43.12-61.63	43.35-60.36	43.65-61.18	43.98-61.91
36.62-49.60	36.81-49.67	34.42-45.76	34.48-46.22	34.40-46.24
24.65-35.24	30.79-40.75	31.58-39.52	30.42-38.04	30.46-36.12
2.70-3.42	2.73-3.39	2.75-3.35	2.76-3.36	2.61-3.34
2.00-3.64	2.00-3.55	2.00-3.60	2.00-3.56	2.00-3.58
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

	2011	2012	2013	2014	2015
Out-of-County School Districts					
Mohawk	\$25.13-\$28.34	\$25.14-\$28.41	\$25.09-\$28.88	\$23.71-\$27.50	\$23.61-27.43
Plymouth	26.95-28.46	27.26-29.65	27.31-30.06	26.89-29.33	26.19-28.91
Ridgedale	25.00-25.02	25.00-25.01	24.00-24.00	24.02-25.37	24.00-25.37
Upper Sandusky	20.00-21.26	20.00-21.40	20.00-21.99	20.05-22.34	22.04-24.44
Willard	30.17-36.27	29.70-37.27	29.73-37.52	30.56-38.13	30.15-38.10
Corporations					
Bucyrus/City	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
Bucyrus/Colonel Crawford	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Bucyrus/Wynford	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Chatfield	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	6.30-6.30
Crestline/City	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
Crestline/Colonel Crawford	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Galion/City	3.00-3.00	3.00-3.00	3.90-3.90	3.90-3.90	3.90-3.90
Galion/Crestline	.70-.70	.70-.70	.70-.70	2.00-2.00	2.00-2.00
New Washington	4.38-4.49	4.65-4.68	4.65-4.67	4.65-4.68	4.44-4.65
North Robinson	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60
Tiro	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
Townships					
Auburn	3.77-4.10	3.64-4.10	3.64-4.10	3.64-4.10	2.97-4.10
Bucyrus	4.80-5.15	4.58-5.20	5.59-6.20	5.59-6.20	4.76-6.20
Chatfield	4.40-4.75	4.26-4.80	4.70-5.05	4.71-5.05	3.59-5.05
Cranberry	2.30-2.30	2.24-2.30	2.25-2.30	2.82-2.30	1.81-2.30
Dallas	3.63-4.30	3.48-4.30	3.49-4.30	3.50-4.30	2.96-4.30
Holmes	3.20-3.22	3.21-3.30	3.21-3.30	3.23-3.30	5.19-6.10
Jackson	2.90-3.22	3.16-3.26	3.16-3.26	3.16-3.26	3.17-3.57
Jefferson	3.70-3.70	3.66-3.70	3.66-3.70	3.66-3.70	3.36-3.66
Liberty	5.22-5.77	5.34-5.91	4.22-4.69	4.21-4.68	3.81-4.80
Lykens	3.07-3.20	3.01-3.20	3.01-3.20	3.01-3.20	2.76-3.20
Polk	5.72-5.78	5.09-6.03	5.17-6.04	5.25-6.05	5.25-5.59
Sandusky	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
Texas	2.70-2.70	2.70-2.70	2.70-2.70	2.70-2.70	2.44-2.70
Tod	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Vernon	4.30-4.30	4.19-4.30	4.19-4.30	4.19-4.30	3.85-4.30
Whetstone	.94-1.10	.96-1.10	.97-1.10	.96-1.10	.85-1.10
Other Districts					
Bucyrus Library	0.00	0.00	0.00	0.00	0.00
Crawford Park District	0.00	.40-.40	.40-.40	.40-.40	.40-.40
Extension Library District	.98-.98	.98-.98	.98-.98	.98-.98	.88-.97
Mohawk Community Library	.75-.80	.75-.80	.67-.80	.59-.80	.58-.80
Upper Sandusky Library	1.31-1.40	1.31-1.40	1.06-1.40	1.06-1.40	1.06-1.40
Wyandot East Fire District	1.89-2.27	1.89-2.27	1.52-2.27	1.53-2.32	1.43-2.32

Source: Crawford County Auditor

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Overlapping rates are those of local governments that apply to property owners within Crawford County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

2016	2017	2018	2019	2020
\$23.30-26.62	\$24.28-29.10	\$24.38-28.53	\$24.00-27.70	\$24.34-28.07
26.20-30.09	28.18-29.63	28.31-30.34	28.12-31.16	28.43-31.38
23.74-24.93	23.97-25.15	23.55-24.66	23.74-25.00	23.74-25.06
21.88-24.41	21.89-24.35	21.90-24.26	21.84-22.26	21.91-22.31
30.21-37.73	30.21-37.75	29.30-36.27	29.09-35.92	27.95-34.75
4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
6.30-6.30	6.30-6.30	5.86-6.30	5.86-6.30	5.86-6.30
4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90
2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00
4.44-4.65	4.44-4.79	6.57-7.07	6.57-7.07	6.58-7.07
4.60-4.60	4.60-4.60	3.86-4.43	4.12-4.43	4.13-4.43
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
5.07-6.15	2.97-4.09	3.20-3.25	3.20-3.25	3.21-3.25
4.76-6.20	4.76-5.98	4.23-4.69	4.22-4.69	4.24-4.69
5.90-7.00	5.20-6.30	5.97-6.14	5.95-6.14	5.97-6.14
3.41-3.90	1.81-2.30	1.93-2.20	2.11-2.26	2.11-2.26
2.96-4.30	2.96-4.30	3.12-3.66	3.62-4.16	3.62-4.16
5.19-6.10	5.21-6.10	5.45-5.84	5.45-5.84	3.95-3.95
3.57-4.00	2.87-3.30	2.91-3.16	2.91-3.25	2.92-3.25
4.86-5.16	3.36-3.60	3.34-3.19	3.19-3.34	3.19-3.34
3.81-4.80	3.81-4.80	3.93-4.09	3.93-4.14	3.93-4.14
2.76-3.20	2.76-3.20	2.83-3.17	2.83-3.17	2.83-3.17
6.32-6.65	6.66-6.32	6.23-6.40	6.28-6.40	5.28-5.40
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
2.44-2.70	2.44-2.70	2.51-2.56	2.51-2.56	2.51-2.56
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
3.84-4.30	3.84-4.30	3.95-3.96	3.95-3.95	3.95-3.95
2.65-2.90	.85-1.10	.88-.98	.88-1.00	.88-1.00
0.00	0.00	.47-.50	.46-.50	.44-.50
.34-.40	.34-.40	.35-.37	.35-.37	.35-.36
.88-.96	.89-.96	1.18-1.23	1.18-1.24	.88-.94
.56-.78	.60-.80	.60-.80	.62-.80	.63-.80
1.00-1.40	1.00-1.39	1.00-1.39	1.02-1.21	1.02-1.22
1.36-2.34	1.37-2.35	1.40-2.43	1.51-2.33	1.52-2.33

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

Year	Current Taxes Levied (1)(2)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (3)
2011	\$8,497,858	\$6,926,716	81.51%	\$322,384
2012	7,987,607	6,433,991	80.55	319,240
2013	7,754,267	6,207,557	80.05	335,921
2014	7,688,327	6,201,735	80.66	291,556
2015	7,764,514	6,235,635	80.31	352,359
2016	7,957,362	6,611,486	83.09	274,425
2017	8,043,998	6,677,969	83.02	295,815
2018	9,514,209	7,689,535	80.82	336,484
2019	10,050,878	8,383,227	83.41	316,910
2020	13,573,226	10,200,555	75.15	310,386

Source: Crawford County Auditor

- (1) Real estate taxes are billed one year after the property is assessed and is collected semi-annually approximately in February and August.
- (2) State reimbursements of rollback, homestead, and tangible personal property exemptions are included.
- (3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Total Taxes Collected	Percent of Total Taxes Collected to Current Taxes Levied	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Current Taxes Levied
\$7,249,100	85.31%	\$570,414	6.71%
6,753,231	84.55	603,808	7.56
6,543,478	84.39	565,163	7.29
6,493,291	84.46	606,214	7.88
6,587,994	84.85	530,774	6.84
6,885,911	86.54	546,166	6.86
6,973,784	86.70	740,402	9.20
8,026,019	84.36	612,859	6.44
8,700,137	86.56	675,604	6.72
10,510,941	77.44	698,212	5.14

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Crawford County, Ohio
Principal Property Taxpayers
Current Year and Nine Years Ago

	2020			2011		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
Hord Family Farms	\$4,698,760	1	0.46%			
Burkhart Farms	3,003,610	2	0.30			
Timken Company	2,022,840	3	0.20	\$5,065,000	6	0.75%
Bucyrus Precision Tech	1,820,360	4	0.18			
Leonhardt Farms	1,777,130	5	0.17			
Sunrise Cooperative	1,613,660	6	0.15			
Imasen Bucyrus Tech	1,560,100	7	0.15	5,029,742	7	0.74
Crossroads Holdings	1,400,000	8	0.14			
Arctic Cat	1,314,430	9	0.13	4,933,400	8	0.73
Walmart	1,310,950	10	0.13			
Galion Community Hospital				29,128,085	1	4.34
Blair, Leonard Paul				23,008,857	2	3.43
General Electric				11,732,970	3	1.74
TPI Acquisition				5,558,685	4	0.82
Worcester, Ronald				5,310,456	5	0.79
Hydraulic Technologies, Inc.				4,579,057	9	0.67
Keller Farms				441,214	10	0.06
All Other	<u>1,000,924,890</u>		<u>97.99</u>	<u>576,381,348</u>		<u>85.93</u>
Total	<u>\$1,021,446,730</u>		<u>100.00%</u>	<u>\$670,727,600</u>		<u>100.00%</u>

Source: Crawford County Auditor

Crawford County, Ohio
Taxable Sales by Type
Last Ten Years

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Sales Tax Payments	\$1,672,215	\$1,652,074	\$1,671,550	\$1,678,178
Direct Pay Tax Return Payments	554,943	532,430	538,999	663,424
Seller's Use Tax Return Payments	503,075	529,362	587,613	642,177
Consumer's Use Tax Return Payments	116,170	145,954	118,704	124,171
Motor Vehicle Tax Payments	1,007,597	1,026,855	1,093,238	1,155,868
Non-Resident Motor Vehicle Tax Payments	2,273	2,319	2,920	3,194
Watercraft and Outboard Motors	6,254	9,543	4,609	6,804
Department of Liquor Control	20,779	21,760	23,240	23,982
Sales Tax on Motor Vehicle Fuel Refunds	775	1,421	1,089	1,641
Sales/Use Tax Voluntary Payments	4,775	10,071	9,548	92,874
Statewide Master Numbers	1,310,093	1,428,230	1,426,108	1,447,056
Sales/Use Tax Assessment Payments	30,989	28,360	35,906	19,459
Streamlined Sales Tax	4,929	5,176	6,192	9,241
Use Tax Amnesty	833	7,123	7,826	47
Managed Audits	62	0	0	6,064
Adjustments	<u>(275,684)</u>	<u>(34,805)</u>	<u>(230,042)</u>	<u>(359,834)</u>
Total Sales Tax	<u>\$4,960,078</u>	<u>\$5,365,873</u>	<u>\$5,297,500</u>	<u>\$5,514,346</u>
Total Taxable Sales Rate (1)	1.50%	1.50%	1.50%	1.50%

Source: Crawford County Auditor

- (1) The County Commissioners established by resolution a one-half percent sales tax in 1978. In 1993, the County Commissioners imposed an additional one-half percent sales tax. In 1994, the voters approved a twenty-five year one-half percent sales tax for the construction and operation of a county jail. In 2019, the voters approved a continuing one-half percent sales tax for the administration and maintenance of a county jail.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$1,700,181	\$1,750,307	\$1,682,193	\$1,793,794	\$1,513,501	\$1,496,813
750,316	712,208	392,912	32,174	28,085	50,410
670,427	763,591	818,730	910,332	1,007,214	1,432,374
119,526	141,101	166,801	164,309	151,485	128,674
1,219,119	1,194,948	1,296,486	1,368,252	1,340,274	1,456,133
6,641	5,821	5,914	4,753	7,196	7,789
10,397	10,694	10,756	12,558	13,870	18,091
25,549	29,920	30,226	31,523	28,866	43,559
1,502	744	708	901	789	390
4,739	2,011	1,949	3,804	3,241	1,943
1,441,323	1,389,856	1,458,531	1,480,478	1,452,255	1,651,683
45,038	28,825	49,280	39,538	29,108	36,529
7,668	8,513	15,660	15,576	100,123	173,362
44	17	978	2,095	1,072	678
8,308	21,200	6,664	4,094	7,454	7,768
<u>(7,259)</u>	<u>(3,767)</u>	<u>(7,341)</u>	<u>(9,789)</u>	<u>(1,325)</u>	<u>(10,931)</u>
<u>\$6,003,519</u>	<u>\$6,055,989</u>	<u>\$5,930,447</u>	<u>\$5,854,392</u>	<u>\$5,683,208</u>	<u>\$6,495,265</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

Crawford County, Ohio
Ratios of Outstanding Debt, by Type
Last Ten Years

Governmental Activities							
General Obligation Bonds							
Year	Jail	Job and Family Services Building	Landfill Improvements	Other	Special Assessment Bonds	OPWC Loan	OWDA Loans
2011	\$2,599,624	\$70,000	\$2,672,673	\$7,856,609	\$0	\$0	\$512,619
2012	2,341,533	0	2,482,138	7,526,097	293,428	0	503,454
2013	2,071,445	0	2,269,816	7,180,240	292,927	0	0
2014	1,768,704	0	1,998,469	6,824,383	280,978	0	0
2015	1,450,963	0	1,725,000	6,485,747	269,100	131,873	0
2016	1,108,222	0	1,430,000	6,073,531	250,011	117,220	0
2017	757,715	0	1,105,000	5,727,585	237,818	102,567	0
2018	381,357	0	795,000	5,243,057	225,309	87,914	0
2019	0	0	465,000	4,763,656	212,279	73,261	0
2020	0	0	390,000	4,268,803	198,827	65,935	0

Source: Crawford County Auditor

(1) Population and the personal income of the County can be found on S29.

Business-Type Activities

<u>General Obligation Bonds Waterline</u>	<u>OPWC Loan</u>	<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$494,889	\$38,424	\$14,244,838	\$329	1.03%
452,706	34,706	13,634,062	318	0.96
403,610	32,227	12,250,265	286	0.86
342,174	29,748	11,244,456	265	0.77
280,738	27,269	10,370,690	245	0.71
214,302	24,790	9,218,076	219	0.63
145,000	22,311	8,097,996	194	0.55
75,000	19,832	6,827,469	164	0.44
0	17,353	5,531,549	133	0.34
0	0	4,923,565	120	0.30

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Debt Limit	\$15,268,190	\$15,244,365	\$14,314,089	\$14,303,528
Total Net Debt Applicable to Limit	<u>6,345,000</u>	<u>6,070,000</u>	<u>5,780,000</u>	<u>5,480,000</u>
Legal Debt Margin	<u>\$8,923,190</u>	<u>\$9,174,365</u>	<u>\$8,534,089</u>	<u>\$8,823,528</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	41.56%	39.82%	40.38%	38.31%

Legal Debt Margin Calculation for Year 2020

Assessed Value	\$1,021,446,730
Debt Limit	24,036,168
Debt Applicable to Limit	
General Obligation Bonds	4,485,000
Special Assessment Bonds	198,827
OPWC Loan	65,935
Less Exemptions	(1,519,762)
Less Amount Available in Debt Service Fund	<u>(102,591)</u>
Total Net Debt Applicable to Limit	<u>3,127,409</u>
 Legal Debt Margin	 <u><u>\$20,908,759</u></u>

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$14,309,488	\$16,380,337	\$16,461,351	\$16,522,447	\$17,798,772	\$24,036,168
<u>5,235,000</u>	<u>4,734,299</u>	<u>4,312,824</u>	<u>3,901,018</u>	<u>3,552,885</u>	<u>3,127,409</u>
<u><u>\$9,074,488</u></u>	<u><u>\$11,646,038</u></u>	<u><u>\$12,148,527</u></u>	<u><u>\$12,621,429</u></u>	<u><u>\$14,245,887</u></u>	<u><u>\$20,908,759</u></u>
36.58%	28.90%	26.20%	23.61%	19.96%	13.01%

Crawford County, Ohio
Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	General Bonded Debt Outstanding (1)	Percentage of Estimated Actual Value of Taxable Property (2)	Per Capita (3)
2011	\$13,693,795	0.73%	\$315.86
2012	12,802,474	0.68	298.61
2013	11,925,111	0.64	278.57
2014	10,933,730	0.62	257.39
2015	9,942,448	0.57	235.01
2016	8,826,055	0.50	209.73
2017	7,735,300	0.39	185.29
2018	6,494,414	0.33	156.30
2019	5,228,656	0.26	126.01
2020	4,658,803	0.20	113.94

Source: Crawford County Auditor

- (1) Refer to S24 for the breakdown of general bonded debt outstanding.
- (2) The actual value of taxable property can be found on S13.
- (3) The population of the County can be found on S29.

Resources have not been externally restricted for the repayment of debt. Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2011	43,354	\$1,376,657	\$31,754	11.20%
2012	42,874	1,418,675	33,089	8.70
2013	42,808	1,418,657	33,140	8.80
2014	42,480	1,452,731	34,198	6.50
2015	42,306	1,452,745	34,339	5.70
2016	42,083	1,459,228	34,675	6.00
2017	41,746	1,471,213	35,242	5.70
2018	41,550	1,537,849	37,012	5.20
2019	41,494	1,605,984	38,704	4.70
2020	40,890	1,629,221	39,844	9.40

Source: Labor Market Information

Crawford County, Ohio
Principal Nonpublic Employers
Current Year and Nine Years Ago

Employer	2020			2011		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Avita Health System	1,057	1	6.26%	604	2	3.28%
Timken Company	352	2	2.08	300	4	1.63
Imasen Bucyrus Tech	279	3	1.65	650	1	3.53
Bucyrus Precision Tech	243	4	1.44	185	6	1.01
Ohio Mutual Insurance Group	234	5	1.38			
General Electric	228	6	1.35	343	3	1.86
Bucyrus Blades	183	7	1.08	150	8	0.82
Hord Family Farms	173	8	1.02			
Covert Manufacturing, Inc.	172	9	1.02	300	5	1.63
Galion LLC	135	10	0.80			
Lifetouch				175	7	0.95
Arctic Cat				130	9	0.71
Hydraulic Technologies, Inc.				118	10	0.64
Total	<u>3,056</u>		<u>18.08%</u>	<u>2,955</u>		<u>16.06%</u>
Total Employed within County	<u>16,900</u>			<u>18,400</u>		

Sources: Crawford County Economic Development and Labor Market Information

Crawford County, Ohio
Full-Time County Government Employees as of December 31 by Program
Last Ten Years

Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Legislative and Executive	49	47	49	48	50	47	48	49	48	47
Judicial	38	35	32	34	33	38	38	42	41	39
Public Safety										
Jail Operation	28	28	30	29	30	30	29	30	33	30
Other Public Safety	38	44	43	41	42	40	39	40	40	49
Public Works	27	26	26	21	22	22	22	22	23	24
Health										
Developmental Disabilities	53	53	57	54	50	50	48	34	35	32
Other Health	8	9	9	12	9	9	9	9	9	8
Human Services										
Job and Family Services	52	48	43	44	44	43	45	46	46	44
Other Human Services	13	13	13	12	14	13	15	15	14	15
Economic Development	1	1	1	0	0	0	0	0	0	0
Total	<u>307</u>	<u>304</u>	<u>303</u>	<u>295</u>	<u>294</u>	<u>292</u>	<u>293</u>	<u>287</u>	<u>289</u>	<u>288</u>

Source: Crawford County Auditor

Crawford County, Ohio
Operating Indicators by Program/Department
Last Ten Years

Program/Department	2011	2012	2013	2014	2015
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	726	920	936	814	861
Number of Exempt Conveyances	758	803	846	880	861
Number of Transfers	1,484	1,723	1,782	1,694	1,722
Board of Elections					
Number of Registered Voters	28,832	29,410	28,151	28,333	27,259
Number of Voters Last General Election	14,024	19,847	9,398	12,205	12,920
Percent of Registered Voters Voting	49%	67%	33%	43%	47%
Recorder					
Number of Deeds Filed	1,389	1,632	1,646	1,559	1,591
Number of Mortgages Filed	1,087	1,287	1,339	1,141	1,202
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	467	463	365	381	367
Number of Criminal Cases Filed	241	253	248	271	404
Number of Domestic Cases Filed	298	322	280	295	282
Juvenile Court					
Number of Civil Cases Filed	150	132	126	110	103
Number of Criminal Cases Filed	14	14	17	18	29
Number of Adjudged Delinquent Cases Filed	345	249	302	292	267
Probate Court					
Number of Civil Cases Filed	6	7	8	12	8
Municipal Court					
Number of Civil Cases Filed	1,832	1,830	1,606	1,335	1,492
Number of Criminal Cases Filed	8,783	8,133	8,585	9,199	8,794
Public Safety					
Jail Operation					
Prison Arrivals	1,569	1,606	1,652	1,538	1,610
Releases	1,531	1,584	1,641	1,534	1,622
Average Daily Count	81	103	114	116	109
Public Works					
Engineer					
Roads Resurfaced	6	4	7	4	5
Bridges Repaired	0	3	6	5	2
Bridges Replaced	1	1	1	3	3
Culverts Built	2	5	0	1	2
Health					
Dog and Kennel					
Number of Dog Licenses Sold	8,559	8,261	8,320	8,069	8,199
Number of Kennel Licenses Sold	93	79	70	67	49
Developmental Disabilities					
Number of Students Enrolled at Fairway	12	11	16	8	0
Number of Students Enrolled at Waycraft	113	116	113	123	4
Business-Type Activity					
Sewer					
Water Consumption (thousands of gallons)	9,740	8,586	9,209	7,412	8,599

Source: Various county departments

2016	2017	2018	2019	2020
946	993	941	1,005	972
892	786	870	806	736
1,838	1,779	1,811	1,811	1,708
28,156	28,268	28,582	27,292	28,213
19,534	9,732	14,464	6,423	20,860
69%	34%	51%	24%	74%
2,230	2,097	2,781	2,198	2,115
3,204	3,154	3,843	2,811	3,415
336	408	301	283	210
388	370	409	501	483
313	275	271	286	278
105	109	112	125	112
14	10	9	10	6
309	291	153	228	177
3	6	12	9	7
1,426	1,611	1,775	1,712	1,439
9,006	8,889	7,546	6,537	4,683
1,144	1,564	1,686	1,788	1,344
1,603	1,583	1,662	1,724	1,393
108	94	101	116	91
5	3	4	6	9
5	3	4	1	1
0	1	1	1	1
0	2	1	0	1
8,196	8,459	8,367	8,355	8,230
42	20	10	10	10
48	50	46	53	46
106	99	0	0	0
8,625	8,377	8,685	9,286	8,463

Crawford County, Ohio
Capital Asset Statistics by Program/Department
Last Ten Years

Program/Department	2011	2012	2013	2014
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	1
Judicial				
Common Pleas Court	0	0	0	0
Vehicles				
Juvenile Court				
Vehicles	2	2	2	2
Public Safety				
Emergency Management				
Vehicles	2	2	2	2
Sheriff				
Vehicles	26	26	28	32
Public Works				
Engineer				
Vehicles	73	68	68	69
Roads (miles)	233.9	233.9	233.9	233.9
Bridges	193	196	197	197
Culverts	2,246	2,251	2,251	2,251
Sewer Plants	3	3	4	4
Sewer Lines (miles)	3.50	3.50	9.50	9.50
Water Lines (miles)	7.50	7.50	7.50	7.50
Health				
Developmental Disabilities				
Vehicles	2	3	3	3
Dog and Kennel				
Vehicles	1	2	2	2
Solid Waste				
Vehicles	23	25	26	26
Human Services				
Child Welfare				
Vehicles	1	1	1	1
County Home				
Vehicles	1	1	1	1
Job and Family Services				
Vehicles	8	8	8	8
Veterans Services				
Vehicles	2	2	2	2

Source: Various county departments

2015	2016	2017	2018	2019	2020
1	1	1	1	1	1
1	0	0	0	0	0
0	0	0	0	0	1
3	3	3	3	3	3
2	2	2	3	2	2
34	28	31	35	23	27
74	72	74	76	82	81
233.9	233.9	233.9	233.9	233.9	233.9
200	200	200	200	200	200
2,253	2,253	2,253	2,254	2,254	2,255
3	3	3	3	3	3
9.50	9.50	9.50	9.50	9.50	9.50
7.50	7.50	7.50	7.50	7.50	7.50
3	4	5	5	3	3
2	2	2	2	2	2
28	28	28	27	27	27
1	1	1	5	5	5
0	0	0	0	0	0
8	7	7	3	3	2
2	2	2	3	4	4

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